

**Report of the
Comptroller and Auditor General of India
on
State Finances**

for the year ended March 2011

**Government of Tamil Nadu
Report No. 1**

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PREFACE

1. This Report has been prepared for submission to the Governor under Article 151 of the Constitution.
2. Chapters I and II of this Report respectively contain audit observations on matters arising from examination of the Finance Accounts and Appropriation Accounts of the State Government for the year ended 31 March 2011.
3. Chapter III on 'Financial Reporting' provides an overview and status of the State Government's compliance with various financial rules, procedures and directives during the current year.

EXECUTIVE SUMMARY

Executive Summary

Based on the audited accounts of the Government of Tamil Nadu for the year ending March 2011, this report provides an analytical review of the Annual Accounts of the State Government. The financial performance of the State has been assessed based on the Tamil Nadu Fiscal Responsibility Act, 2003 (FRBM Act) and its amendment in 2010, Budget Documents, Economic Review 2010-11, Thirteenth Finance Commission Report and other financial data obtained from various Government departments and organisations. The report is structured in three Chapters.

Chapter I is based on the audit of Finance Accounts and makes an assessment of Tamil Nadu Government's fiscal position as on 31 March 2011. It provides an insight into trends in committed expenditure and borrowing pattern, besides giving a brief account of Central funds transferred directly to State implementing agencies through the off-budget route.

Chapter II is based on audit of Appropriation Accounts and it gives the grant-by-grant description of appropriations and the manner in which the allocated resources were managed by the service delivery departments.

Chapter III is an inventory of Tamil Nadu Government's compliance with various reporting requirements and financial rules. The report also has an appendage of additional data collated from several sources in support of the findings.

Audit findings

Revenue Receipts: During the current year, the State's revenue receipts (₹ 70,188 crore) increased by 25.69 *per cent* over the previous year. The robust growth in revenue receipts was mainly due to improved tax revenue. On the other hand, the non-tax revenue (₹ 4,652 crore) of the State decreased by 7.46 *per cent* over the previous year. The State's revenue receipts as a percentage of Gross State Domestic Product (GSDP) marginally declined from 13.17 *per cent* in 2006-07 to 12.83 *per cent* in 2010-11, which indicates that the growth in tax revenue had not kept pace with that of GSDP.

Revenue expenditure: Of the total expenditure of ₹ 87,604 crore during 2010-11, revenue expenditure (₹ 72,916 crore) accounted for 83.23 *per cent* of the total expenditure. Nearly 71 *per cent* of the revenue receipts of the State were spent on committed expenditure such as interest payments, salaries, pension and subsidies leaving little for other purposes.

Capital expenditure: Capital expenditure (₹ 12,436 crore) during the current year increased by ₹ 3,863 crore (45.06 *per cent*) over the previous year and it accounted for 14.19 *per cent* of the total expenditure of the State. However, the ratio of capital expenditure as a proportion of aggregate expenditure in the current year was lower than 2007-08.

Adequacy and priority of expenditure: In the year 2010-11, the State had spent more or less the same proportion of its GSDP on aggregate expenditure as compared to the general category states in the country, implying satisfactory level of adequacy. But the development expenditure (expenditure on social and economic services) as a proportion of the aggregate expenditure

in the State had been lower than the general category states, implying low priority.

Investment and returns: As of March 2011, the State had invested ₹ 10,222 crore in various Government Companies and Corporations and the outstanding loans and advances due to be recovered was ₹ 8,999 crore. But the average returns from the investments and outstanding loans were only 0.22 *per cent* and 0.94 *per cent* respectively when Government paid an average interest rate of 7.53 *per cent* on its borrowings during 2010-11.

Debt Management: The outstanding fiscal liabilities steeply increased from ₹ 66,320 crore in 2006-07 to ₹ 1,11,657 crore at the end of 2010-11. The State continued to experience a negative resource gap in 2010-11 also and its fiscal deficit as of March 2011 was ₹ 16,646 crore. The net availability of borrowed funds had decreased from ₹ 7,287 crore in 2009-10 to ₹ 4,375 crore in 2010-11. The continued negative resource gap, reduction in net availability of borrowed funds and continued high burden of interest payments indicate risk of straining of sustainability of debt.

Fiscal imbalances: The State experienced revenue deficit in 2009-10 and it continued to be so in 2010-11 with a deficit of ₹ 2,728 crore. The fiscal deficit increased from ₹ 11,807 crore in 2009-10 to ₹ 16,646 crore in 2010-11. Similarly, the primary deficit had been on the increasing trend since 2008-09 and it reached to ₹ 8,706 crore in 2010-11.

Financial management and budgetary control: During 2010-11, there were overall savings of ₹ 6,248.77 crore, which were a result of the total savings of ₹ 6,261.55 crore being offset by the excess of ₹ 12.78 crore. This excess requires regularisation under Article 205 of the Constitution of India. Cases were noticed where the amounts surrendered were in excess of the actual savings, indicating lack of or inadequate budgetary control. In 23 cases, as against savings of ₹ 2,048.77 crore, the amount surrendered was ₹ 2,827.71 crore. There were three grants/appropriations in which savings of ₹ 254.31 crore occurred but the amounts had not been surrendered by the concerned departments. Similarly, out of total savings of ₹ 2,786.00 crore under 40 other grants/appropriations, ₹ 882.99 crore was not surrendered.

Financial reporting: There were delays in furnishing utilisation certificates against the loans and grants received by various grantee institutions. Submission of Annual Accounts to the Principal Accountant General was delayed by 206 autonomous bodies/authorities receiving Government grants. The Government reported 540 cases of misappropriations, shortage, theft, losses etc., involving Government money of ₹ 20.26 crore up to March 2011, on which final action was pending.

CHAPTER I

FINANCES OF THE STATE GOVERNMENT

CHAPTER I

FINANCES OF THE STATE GOVERNMENT

Profile of Tamil Nadu

Tamil Nadu is one of the most urbanised States in India. Tamil Nadu has a total of 32 districts. As indicated in **Appendix 1.1**, in the last ten years, the density of population in Tamil Nadu has increased from 480 persons per sq.km to 555 persons per sq.km. Tamil Nadu has lower poverty levels as compared to the all-India average. The State has shown marginally higher economic growth in the past decade as the compound annual growth rate of its Gross State Domestic Product (GSDP) for the period 2001-02 to 2010-11 has been 15.55 *per cent* as compared to 15.02 *per cent* in the general category states. During this period, its population grew by 15.60 *per cent* against 17.56 *per cent* in the general category states. The per capita income compound annual growth rate in Tamil Nadu (12.27 *per cent*) has been higher amongst the general category states (11.62 *per cent*) in the current decade. Also, per capita GSDP income/contribution during 2010-11 was slightly higher as compared to the general category states average. Tamil Nadu has lower urban inequality, but higher rural inequality as compared to all India average.

1.1 Introduction

This chapter provides a broad perspective of the finances of the Government of Tamil Nadu during the current year and analyses critical changes in the major fiscal aggregates relative to the previous year, keeping in view the overall trends during the last five years.

Some of the Acts and Rules which regulate the receipts of the State Government are the Tamil Nadu Value Added Tax Act, 2006, Tamil Nadu Motor Vehicles Act, 1974, Tamil Nadu Prohibition Act, 1937, Medicinal and Toilet Preparations (Excise Duty) Act, 1955, Indian Stamp Act, 1899 and the Registration Act, 1908.

All receipts of the Government of Tamil Nadu are accounted for in the Consolidated Fund of the State constituted under Article 266 (1) of the Constitution of India. Expenditure therefrom is authorised by the State Legislature through Appropriation Act. Money so authorised by the Appropriation Act is spent as per provisions contained in the Tamil Nadu Financial Code Vol. I and Tamil Nadu Financial Code Vol. II and instructions issued by the Finance Department from time to time. The Tamil Nadu Financial Code contains the financial regulations of general nature issued by the Finance Department for the guidance of various offices and departments.

Apart from the above, the Government of Tamil Nadu enacted the Tamil Nadu Fiscal Responsibility Act, 2003 (FRBM Act) to ensure long-term financial stability by achieving revenue surplus, containing fiscal deficit and prudential debt management. Subsequently, the Government of Tamil Nadu enacted the Tamil Nadu Fiscal Responsibility (Amendment) Act, 2010 and fixed the timeframe for achieving the fiscal targets set in 2003. The salient features of the FRBM Act, 2003 (as amended upto December 2010) are given in **Appendix 1.3 – Part B**.

The structure of Government Accounts and the layout of the Finance Accounts are shown in **Appendix 1.2**. The methodology adopted for assessment of the fiscal position of the State is given in **Appendix 1.3**. A time series data on the State Government finances is given in **Appendix 1.4**.

1.1.1 Summary of Current Year's Fiscal Transactions

Table 1.1 presents the summary of the State Government's fiscal transactions during the current year (2010-11) *vis-à-vis* the previous year. **Appendix 1.5** provides details of receipts and disbursements as well as the overall fiscal position during the current year.

Table 1.1: Summary of Current Year's Fiscal Operations

(₹ in crore)

2009-10	Receipts	2010-11	2009-10	Disbursements	2010-11		
Section-A: Revenue					Non Plan	Plan	Total
55,844	Revenue receipts	70,188	59,375	Revenue expenditure	58,649	14,267	72,916
36,547	Tax revenue	47,782	20,297	General Services	25,896	28	25,924
5,027	Non-tax revenue	4,652	22,957	Social Services	17,651	11,258	28,909
8,756	Share of Union Taxes/ Duties	10,914	12,122	Economic Services	9,749	2,473	12,222
5,514	Grants from Government of India	6,840	3,999	Grants-in-aid and Contributions	5,353	508	5,861
Section-B: Capital							
..	Misc. Capital Receipts	..	8,573	Capital Outlay	217	12,219	12,436
2,587	Recoveries of Loans and Advances	770	2,290	Loans and Advances disbursed	1,960	292	2,252
15,557	Public Debt receipts	14,492	2,512	Repayment of Public Debt	*	*	3,297
1	Contingency Fund	..	..	Contingency Fund	*	*	30
87,275	Public Account receipts	1,06,700	85,256	Public Account disbursements	*	*	1,04,959
16,229	Opening Cash Balance	19,487	19,487	Closing Cash Balance	*	*	15,747
1,77,493	Total	2,11,637	1,77,493	Total			2,11,637

(Source: Finance Accounts for the years 2009-10 and 2010-11)

* Bifurcation of Plan and Non- Plan not available

The significant changes during 2010-11 as compared to the previous year are given below:

- Revenue receipts of the State increased by ₹ 14,344 crore (25.69 *per cent*) over the previous year. This was mainly due to increase in the State's own tax revenue (₹ 11,235 crore), share of Union Taxes/Duties (₹ 2,158 crore) and grants from Government of India (₹ 1,326 crore). There were minor decreases in non-tax revenue (₹ 375 crore).
- Revenue expenditure increased by ₹ 13,541 crore (22.81 *per cent*) over the previous year, mainly due to increase in expenditure on General Services (₹ 5,627 crore) and Social Services (₹ 5,952 crore) and Grants-in-aid and contributions (₹ 1,862 crore).
- While the expenditure on General Services and Social Services registered an increase of 27.72 *per cent* and 25.93 *per cent* respectively, expenditure on Economic Services registered a marginal increase of 0.82 *per cent* only.
- Capital expenditure increased by ₹ 3,863 crore (45.06 *per cent*) over the previous year and Repayment of Public Debt increased by ₹ 785 crore (31.25 *per cent*). The rise in capital expenditure was mainly on Water Supply and Sanitation, Housing, Nutrition, Rural Development Projects, Flood Control Projects, Power Projects, Road Transport sector and Public Works.
- Recoveries of loans and advances decreased by ₹ 1,817 crore (70.24 *per cent*) over the previous year mainly due to decreases in recoveries under "Loans for food storage and warehousing" and "Loans for Power Projects", which was partly offset by increase in recoveries under "Other loans to Industries and Minerals".
- Public Account receipts and disbursements increased by ₹ 19,425 crore (22.26 *per cent*) and ₹ 19,703 crore (23.11 *per cent*) respectively. Net receipts under Public Account decreased by ₹ 278 crore over the previous year.
- The net impact of these transactions led to a significant decrease of ₹ 3,740 crore in the cash balance at the end of the year over the previous year.

1.1.2 Review of the fiscal situation

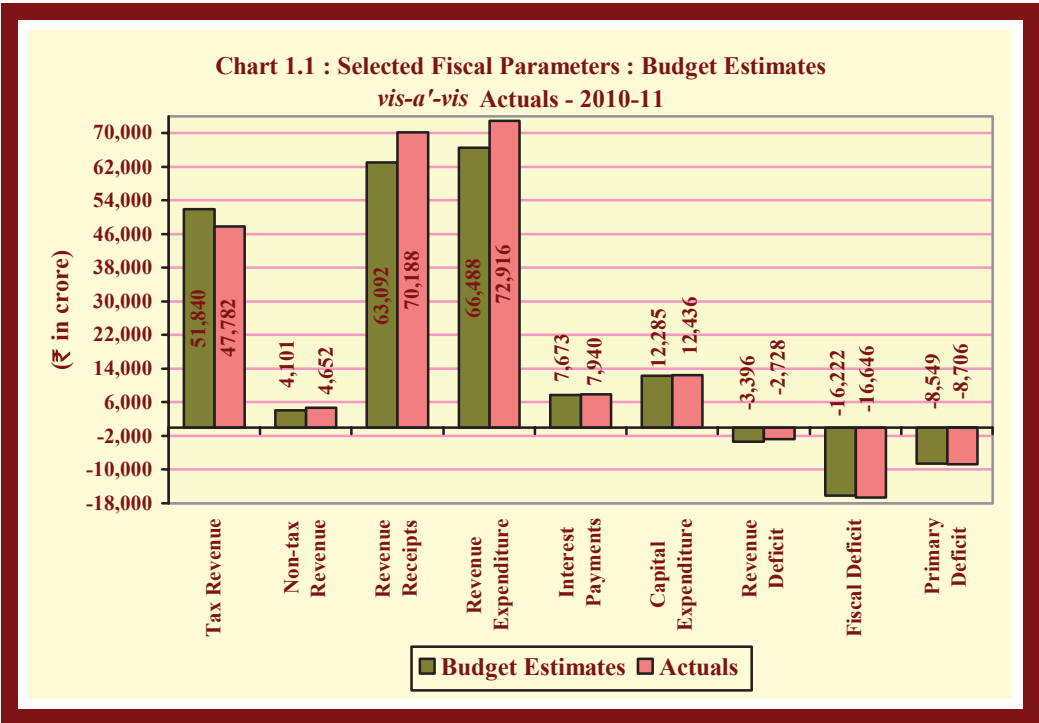
The State Government had enacted the Tamil Nadu Fiscal Responsibility Act, 2003 (FRBM Act) to ensure long-term financial stability by achieving revenue surplus, containing fiscal deficit and prudential debt management. In compliance of this Act, the State Government had prepared a Medium Term Fiscal Plan (MTFP) with the projections for the period 2010-13. In line with the recommendation of the Thirteenth Finance Commission (TFC) and as per MTFP, the State has to eliminate the revenue deficit by the end of 2011-12 and contain the fiscal deficit as a percentage of Gross State Domestic Product (GSDP) within three *per cent* by 2011-12.

Though the State was able to achieve revenue surplus till 2008-09, from 2009-10 onwards the State was experiencing revenue deficit. The revenue deficit of the State was ₹ 2,728 crore (0.50 per cent of GSDP) during 2010-11.

1.1.3 Budget Analysis

The budget papers presented by the State Government provide descriptions of projections or estimations of revenue and expenditure for a particular fiscal year. The importance of accuracy in the estimation of revenue and expenditure is widely accepted in the context of effective implementation of fiscal policies for overall economic management. Deviations from the Budget Estimates are indicative of non-attainment and non-optimisation of the desired fiscal objectives, due to a variety of causes, some within the control of the Government and some outside.

Chart 1.1 presents the budget estimates and actuals for some important fiscal parameter in 2010-11.



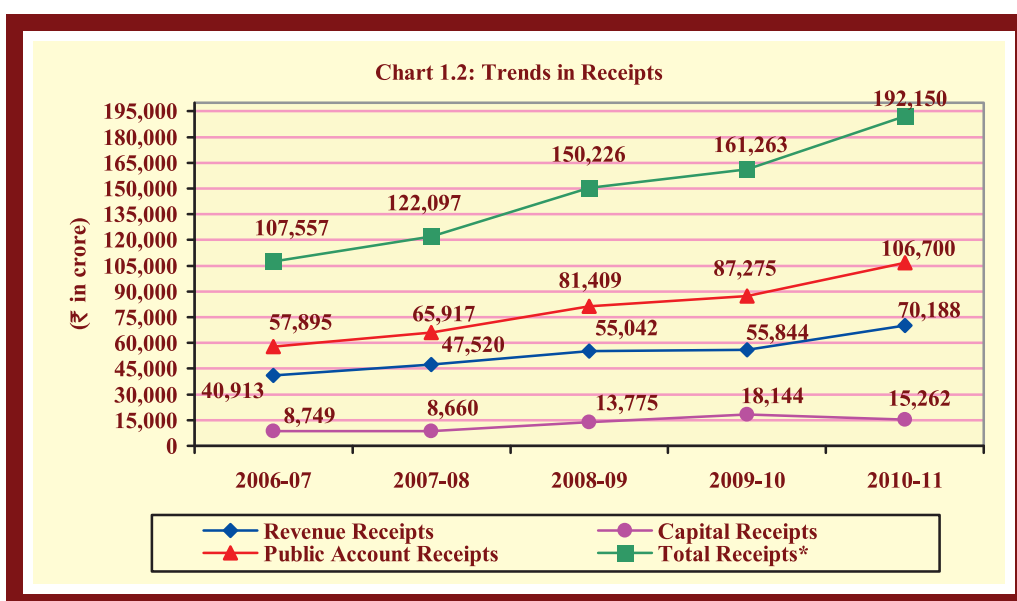
The actuals were fairly in line with the estimates, barring the following:

- Tax revenue fell short of the estimates by 7.83 per cent.
- Non-tax receipts surpassed the estimates by 13.44 per cent.
- Revenue receipts were more than the estimates by ₹ 7,096 crore (11.25 per cent) and revenue expenditure was more than the estimates by ₹ 6,428 crore (9.67 per cent).

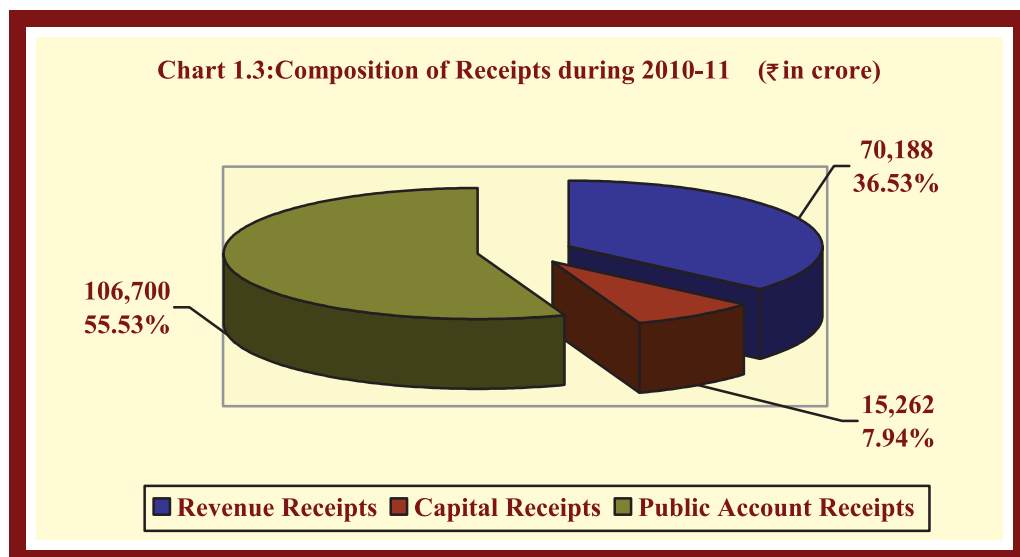
1.2 Resources of the State

1.2.1 Resources of the State as per the Annual Finance Accounts

Revenue and capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of tax revenues, non-tax revenues, State's share of Union taxes and duties and grants-in-aid from the Government of India (GOI). Capital receipts comprise miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from financial institutions/commercial banks) and loans and advances from GOI as well as accruals from the Public Account. **Table 1.1** presents the receipts and disbursements of the State during the current year as recorded in its Annual Finance Accounts, while **Chart 1.2** depicts the trends in various components of the receipts of the State during 2006-11. **Chart 1.3** depicts the composition of resources of the State during the current year.



* Excludes receipt under Contingency Fund



- The total receipts of the State Government for the year 2010-11 were ₹ 1,92,150 crore. Of these revenue receipts were ₹ 70,188 crore constituting 36.53 *per cent* of the total receipts. The capital and public account receipts constituted 7.94 *per cent* and 55.53 *per cent* of the total receipts respectively.
- The total resources of the State increased by ₹ 30,887 crore (19.15 *per cent*) over the previous year, mainly due to increase of ₹ 19,425 crore (22.26 *per cent*) in Public Account receipts and ₹ 14,344 crore (25.69 *per cent*) in revenue receipts.
- The capital receipts decreased by ₹ 2,882 crore, a decrease of 15.88 *per cent* over the previous year. This was mainly due to decrease in Public Debt receipts by ₹ 1,065 crore, a decrease of 6.85 *per cent* over the previous year, mainly due to a substantial decrease in open market borrowings and also due to decrease in recoveries of loans and advances by ₹ 1,817 crore, a decrease of 70.24 *per cent* over the previous year.
- The State's tax revenue increased from ₹ 36,547 crore in 2009-10 to ₹ 47,782 crore in 2010-11 (increase of 30.74 *per cent*), while the percentage of tax receipts to revenue receipts increased only by 2.64 *per cent* i.e., from 65.44 *per cent* in 2009-10 to 68.08 *per cent* in 2010-11.

1.2.2 Funds transferred to State Implementing Agencies outside the State Budgets

The Central Government has been transferring a sizeable quantum of funds directly to State implementing agencies¹ for the implementation of various schemes/programmes in social and economic sectors which are recognised as critical. As these funds are not routed through the State Budget/State Treasury System, the Annual Finance Accounts do not capture the flow of these funds and to that extent, the State's receipts and expenditure as well as other fiscal parameters derived from them are underestimated. The funds directly transferred to State implementing agencies under eight major programmes assisted by Government of India are presented in **Table 1.2**.

¹ State implementing agencies include any organization/institution including Non-Governmental organisation which is authorized by the State Government to receive funds from the Government of India for implementing specific programmes in the State.

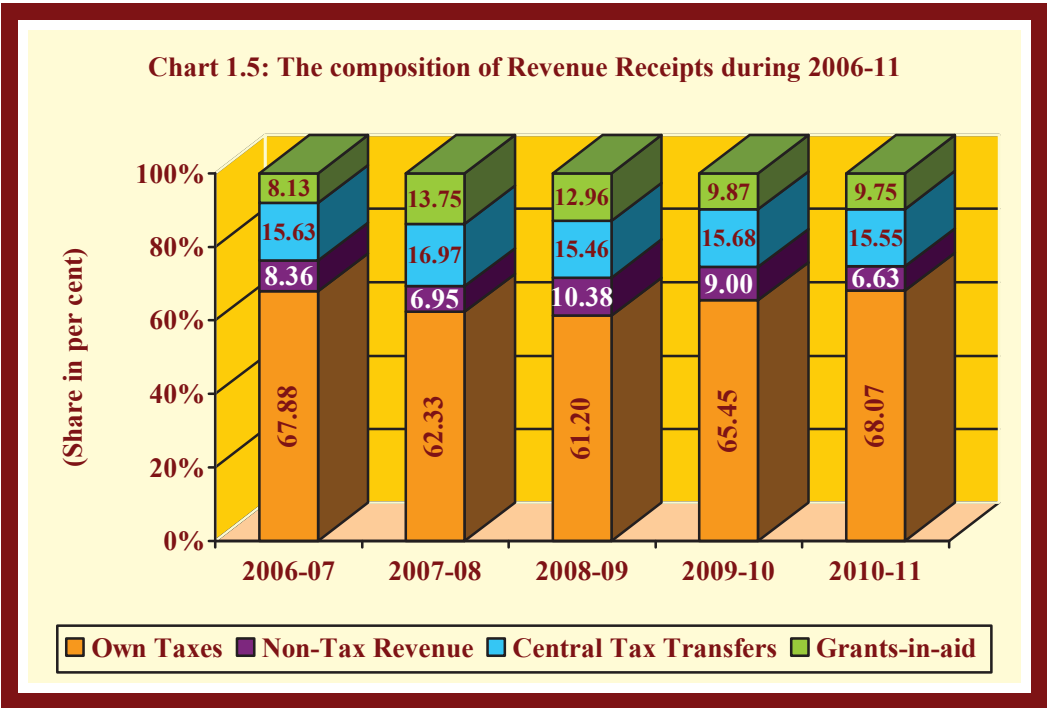
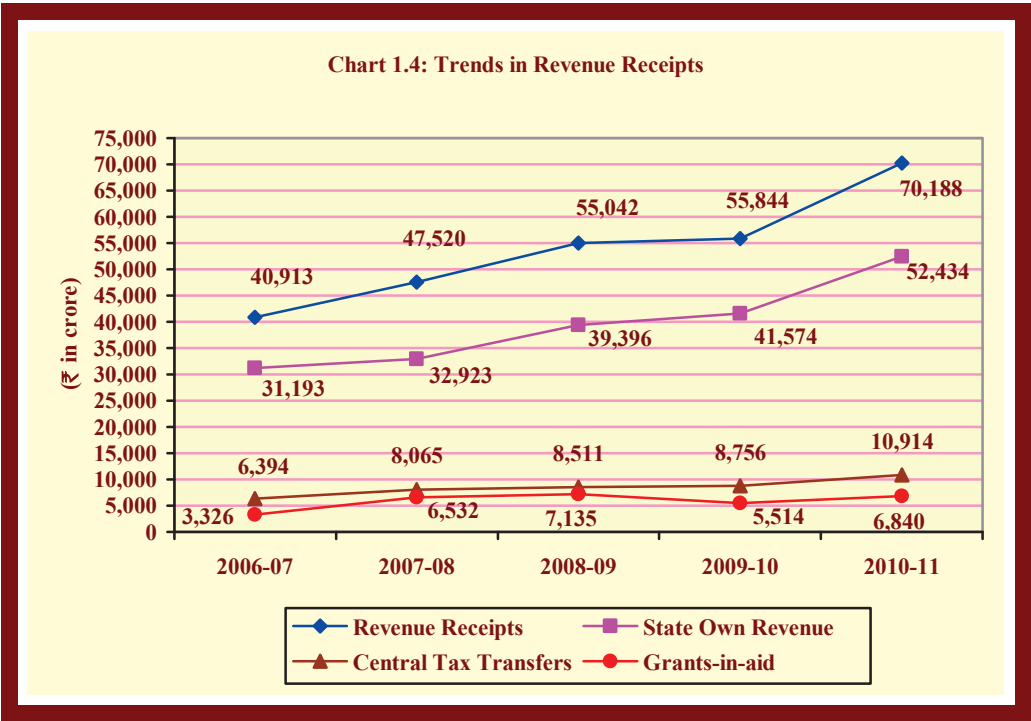
Table 1.2: Funds transferred directly to State Implementing Agencies**(₹ in crore)**

Programme/scheme	Implementing agency in the State	Funds transferred directly by Government of India during 2010-11
Mahatma Gandhi National Rural Employment Guarantee Scheme	District Rural Development Agencies	2,024.90
Rural Housing - Indira Awaas Yojana	District Rural Development Agencies	348.01
Swarnajayanthi Gram Swarozgar Yojana (SGSY)	District Rural Development Agencies	112.69
Pradhan Mantri Gram Sadak Yojana (PMGSY)	State Rural Road Development Agency	469.53
Sarva Shiksha Abhiyan	Tamil Nadu State Mission of Education for all	690.69
National Rural Health Mission (NRHM)	State Health Society	407.39
National Rural Drinking Water Programme	Tamil Nadu Water Supply and Drainage Board	393.53
	Other Agencies	844.07
Total		5,290.81

- Out of ₹ 5,290.81 crore transferred to State implementing agencies, a major amount of ₹ 2,485.60 crore (47 *per cent*) was transferred to District Rural Development Agencies (DRDAs) in respect of the three programmes/schemes as mentioned in **Table 1.2** above. In respect of these three programmes, for which funds were transferred to DRDAs, the fund transfer was raised from ₹ 936 crore in 2008-09 to ₹ 2,485 in 2010-11 an increase of 165 *per cent* in three years. Direct transfer of funds from Government of India to State implementing agencies ran the risk of improper utilisation of funds by these agencies. Unless uniform accounting policies are followed by all these agencies with proper documentation and timely reporting of expenditure, it would be difficult to monitor the end use of these direct transfers.

1.3 Revenue Receipts

Statement-11 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of the State's own taxes and non-tax revenues, Central tax transfers and grants-in-aid from GOI. The trends and composition of revenue receipts over the period 2006-11 are presented in **Appendix 1.4** and depicted in **Charts 1.4 and 1.5** respectively.



- The compounded annual growth rate of revenue receipts stood at 15.73 per cent in the current decade which was more than the other general category states (15.20 per cent).
- The revenue receipts of the State grew by ₹ 14,344 crore in 2010-11 over the previous year. The growth was buoyant at 25.69 per cent as against the average annual growth of 13.48 per cent during 2006-10. The robust growth in revenue receipts was mainly due to improved tax revenue (30.74 per cent).

- The contribution of the state's own taxes and central tax transfers remained at the same level of 68 and 16 *per cent* respectively in 2010-11 as compared to 2006-07, while the contribution of grants-in-aid from GOI increased marginally from 8.13 *per cent* in 2006-07 to 9.75 *per cent* in 2010-11. The share of non-tax revenue increased from 8.36 *per cent* in 2006-07 to 10.38 *per cent* in 2008-09 and dropped to 6.63 *per cent* in 2010-11.

The trends in revenue receipts relative to GSDP are presented in **Table 1.3**.

Table 1.3: Trends in Revenue Receipts relative to GSDP

	2006-07	2007-08	2008-09	2009-10	2010-11
Revenue Receipts (RR) (₹ in crore)	40,913	47,520	55,042	55,844	70,188
Rate of growth of RR (<i>per cent</i>)	20.47	16.15	15.83	1.46	25.69
RR/GSDP ² (<i>per cent</i>)	13.17	13.55	13.71	11.79	12.83
Buoyancy Ratios³					
Revenue Buoyancy with reference to GSDP (ratio)	1.00	1.24	1.10	0.08	1.65
State's own tax buoyancy with reference to GSDP (ratio)	0.93	0.51	0.95	0.47	1.97
Revenue Buoyancy with reference to State's own taxes (ratio)	1.07	2.43	1.15	0.17	0.84

(Source: Finance Accounts of Government of Tamil Nadu)

- The GSDP at the current rate was estimated to increase from ₹ 4,73,519 crore in 2009-10 to ₹ 5,47,267 crore in 2010-11, representing an increase of 15.57 *per cent*.
- Though revenue receipts as a percentage of GSDP increased from 11.79 *per cent* in 2009-10 to 12.83 *per cent* in the current year, it remained more or less at the same level of 13 *per cent* during 2006-11 implying no major change.
- Revenue buoyancy with reference to GSDP and with reference to State's own taxes has gone up during the year. The revenue buoyancy with reference to state's own taxes which had started to decline from 2008-09 was showing a reversal in trend during 2010-11.
- The ratio of State's own tax to GSDP marginally decreased from 8.94 *per cent* in 2006-07 to 8.73 *per cent* in 2010-11.
- All the above factors suggest the necessity to improve the earnings from revenue receipts.

² Advance estimate of GSDP of ₹ 5,47,267 crore has been adopted for 2010-11.

³ Buoyancy ratio indicates the elasticity or degree of responsiveness of a fiscal variable with respect to a given change in the base variable. For instance, revenue buoyancy at 0.6 implies that revenue receipts tend to increase by 0.6 percentage points, if the GSDP increases by 1 *per cent*.

1.3.1 State's Own Resources

As the State's share in central taxes and grants-in-aid is determined on the basis of recommendations of the Finance Commission, collection of central tax receipts, central assistance for Plan schemes etc., the State's performance in mobilisation of additional resources was assessed in terms of its own resources comprising revenue from its own tax and non-tax sources. The gross collection in respect of major taxes and duties as well as the components of non-tax receipts are given in **Table 1.4**.

Table 1.4: Components of State's own resources

(₹ in crore)					
Revenue Head	2006-07	2007-08	2008-09	2009-10	2010-11
Tax Revenue					
Taxes on sales, trades etc.	17,727	18,156	20,675	22,662	28,614
State excise	3,986	4,764	5,756	6,741	8,116
Taxes on vehicles	1,261	1,483	1,710	2,025	2,660
Stamp duty and Registration fees	2,997	3,805	3,794	3,662	4,651
Land revenue	121	78	208	117	113
Taxes on goods and passengers	1,244	1,097	979	1,092	1,626
Other taxes ⁴	435	236	562	248	2,002
Total	27,771	29,619	33,684	36,547	47,782
Non-Tax Revenue					
Interest receipts	1,104	1,242	1,465	1,797	1,663
Dividends & Profits	30	40	36	48	27
Other non-tax receipts	2,288	2,022	4,211	3,182	2,962
Total	3,422	3,304	5,712	5,027	4,652

- As per the Medium Term Fiscal Policy Statement, tax revenue was projected as 10.10 *per cent* of GSDP. Against the projected revenue of ₹ 55,274 crore, the State could realise ₹ 47,782 crore, resulting in short earnings of tax revenue of ₹ 7,492 crore (13.55 *per cent*).
- The compounded annual growth rate of own tax revenue stood at 18.20 *per cent* in the current decade which was more than the other general category states (14.53 *per cent*).
- The own tax revenue of the State increased by ₹ 11,235 crore over the previous year. The growth rate of its own tax revenue, which averaged 9.62 *per cent* per annum during 2007-10 picked up to 30.74 *per cent* during 2010-11.

⁴ Other taxes include taxes on immovable property other than agricultural land, taxes and duties on electricity and agricultural income.

- The marked increase in the growth rate of own tax revenue was mainly due to increase in collection of taxes on sales, trade, etc. (26.26 *per cent*), stamps and Registration (27 *per cent*), taxes on goods and passengers (48.90 *per cent*).
- The non-tax revenue of the State decreased by ₹ 375 crore (7.46 *per cent*) over the previous year. The compounded annual growth rate of the State (12.92 *per cent*) was less than the other general category states (13.87 *per cent*). The decline in the growth rate of non-tax revenue was mainly due to decrease in non-tax revenue receipts under industries (₹ 120.07 crore), urban development schemes (₹ 115.81 crore) and interest receipts (₹ 134.52 crore).

1.3.2 Loss of Revenue due to Evasion of Taxes

Tax evasion leads to non-realisation of legally available revenue to the Government. As of 31 March 2010, the Commercial Taxes Department of the Government had detected 3,741 cases of evasion of sales tax / value added tax. During 2010-11, 7,097 new cases were detected. However, the department completed assessments only in respect of 4,562 cases leading to a pendency of 6,276 cases as at the end of March 2011. As assessments were not completed in a large number of cases, the extent of revenue realisable from tax evaders could not be assessed.

1.3.3 Revenue Arrears

As on 31 March 2011, revenue arrears amounted to ₹ 12,592.17 crore (Sales Tax: ₹ 10,132.34 crore; Mines and Minerals: ₹ 2,179.09 crore; Stamp duty and Registration fees: ₹ 213.92 crore; Others: ₹ 66.82 crore). Out of this, ₹ 7,412.65 crore was outstanding for more than five years (Sales Tax: ₹ 5,598.76 crore; Mines and Minerals: ₹ 1,606.20 crore; Stamp duty and Registration fees: ₹ 160.35 crore; Others: ₹ 47.34 crore). Tax amounting to ₹ 620.25 crore was proposed to be written off. Amount outstanding for more than five years has increased by ₹ 1,850.16 crore (33.26 *per cent*) over the previous year.

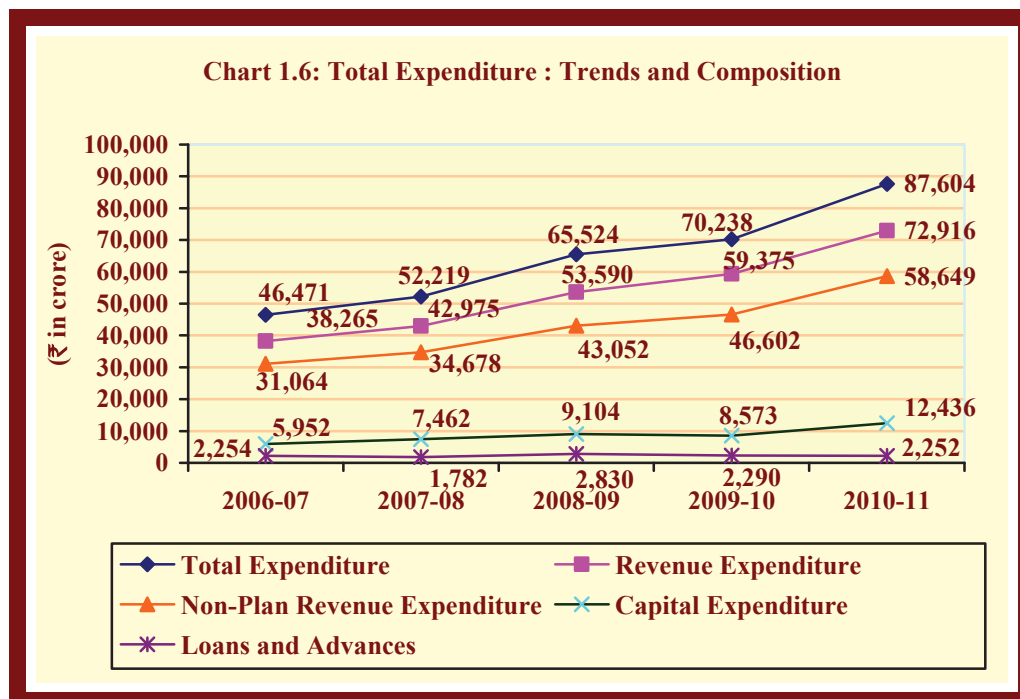
Considering the huge sums involved, Government needs to take note of these mounting arrears.

1.4 Application of Resources

Analysis of the allocation of expenditure at the State Government level assumes significance since major expenditure responsibilities are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by deficit or borrowings. It is, therefore, important to ensure that the ongoing fiscal correction and consolidation process at the State level is not at the cost of expenditure, especially the expenditure directed towards development of social sector.

1.4.1 Growth and Composition of Expenditure

Chart 1.6 presents the trends in total expenditure over a period of five years (2006-11) and its composition both in terms of 'economic classification' and 'expenditure by activities' is depicted in **Charts 1.7 and 1.8** respectively.



- During the five year period 2006-11, nearly 82 to 84 *per cent* of the total expenditure⁵ constituted revenue expenditure, whereas capital expenditure ranged between 12 and 14 *per cent* of the total expenditure during the same period.
- The total expenditure during 2010-11 increased by ₹ 17,366 crore (24.72 *per cent*) over the previous year. The revenue expenditure increased by ₹ 13,541 crore (22.81 *per cent*) and non-plan expenditure increased by ₹ 12,047 crore (25.85 *per cent*). The revenue expenditure was 83.23 *per cent* of the total expenditure, of which 80.43 *per cent* was on the non-plan component.
- The capital expenditure increased by ₹ 3,863 crore (45.06 *per cent*) and the loans and advances decreased by ₹ 38 crore (1.66 *per cent*).
- Revenue receipts of the State met 80.12 *per cent* of the total expenditure during 2010-11 as against 84 *per cent* during 2008-09 and 79.51 *per cent* during 2009-10.

⁵ Total expenditure includes revenue expenditure, capital expenditure and disbursement of loans and advances.

Chart 1.7: Total Expenditure : Trends in Share of its Components

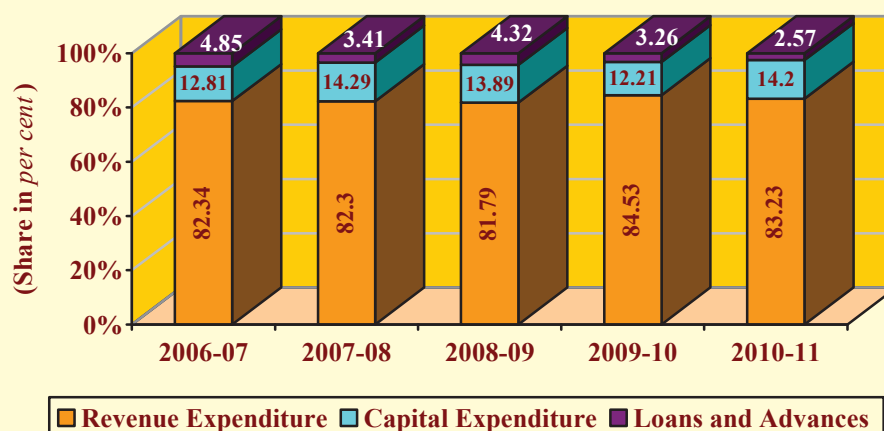
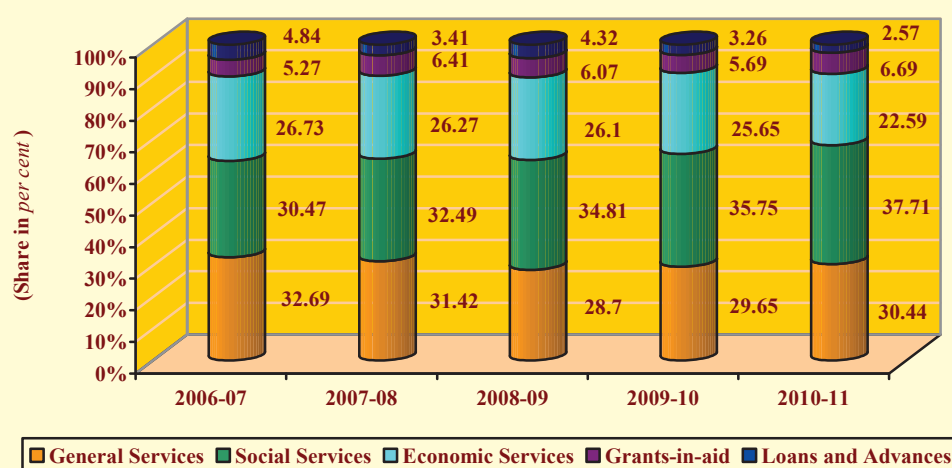


Chart 1.8: Total Expenditure: Trends by 'Activities'



- The expenditure on General Services, Social Services and Economic Services during 2010-11 grew by 28.04 per cent, 31.56 per cent and 9.88 per cent respectively over the previous year.
- The increase in the expenditure on Social Services was mainly on account of increased spending of ₹ 2,409 crore on General Education and ₹ 930 crore on Health and Family Welfare.

1.4.2 Committed Expenditure

The committed expenditure of the State Government on revenue account mainly consists of interest payments, expenditure on salaries and wages, pensions and subsidies. **Table 1.5** presents the trends in the expenditure on these components during 2006-11.

Table 1.5: Components of Committed Expenditure

Components of Committed Expenditure	(₹ in crore)				
	2006-07	2007-08	2008-09	2009-10	2010-11
Salaries and wages, of which	8,694 (21.25)	9,690 (20.39)	12,859 (23.36)	15,638 (28.00)	19,029 (27.11)
Non-Plan Head	7,673	8,641	11,470	14,141	17,150
Plan Head*	1,021	1,049	1,389	1,497	1,879
Salary grants**	1,863 (4.55)	2,072 (4.36)	2,756 (5.00)	3,219 (5.76)	4,017 (5.72)
Interest Payments	5,506 (13.46)	6,086 (12.81)	5,963 (10.83)	6,667 (11.93)	7,940 (11.31)
Expenditure on Pension	5,430 (13.27)	6,017 (12.66)	7,735 (14.05)	8,385 (15.01)	10,951 (15.60)
Subsidies	4,177 (10.21)	4,305 (9.06)	6,600 (11.99)	6,653 (11.91)	7,739 (11.02)
Total	25,670 (62.74)	28,170 (59.28)	35,913 (65.25)	40,562 (72.63)	49,676 (70.77)

(Source: Finance Accounts of Government of Tamil Nadu)

Figures in the brackets indicate percentage of revenue receipts

* Plan head also includes the salaries and wages paid under Centrally Sponsored Schemes

** Salary grants are released to aided educational institutions and Urban Local Bodies towards meeting the expenditure on salaries of teachers and staff.

- The committed expenditure (₹ 49,676 crore) stood at 70.77 per cent of the total revenue receipts (₹ 70,188 crore) of the State during 2010-11 as against 72.63 per cent during 2009-10. It had increased from 62.74 per cent in 2006-07 to 70.77 per cent of the total revenue receipts in 2010-11. As it leaves little amount to other purposes, there is a necessity to contain the committed expenditure particularly under the heads salaries and subsidies.
- The committed expenditure stood at 84.70 per cent of the Non-Plan revenue expenditure during 2010-11 as against 81.42 per cent during 2008-09 and 87.04 per cent during 2009-10 mainly due to increase of ₹ 4,189 crore in salary expenditure (22.21 per cent) consequent on implementation of sixth pay commission recommendations.
- The expenditure on salaries and wages, inclusive of salary grants was ₹ 23,046 crore and accounted for 42.65 per cent of the revenue expenditure net of interest and pension as against the TFC's normative prescription of 35 per cent.
- The expenditure on salaries and wages, inclusive of salary grants which marginally declined from the level of 25.80 per cent of revenue receipts in 2006-07 to 24.75 per cent in 2007-08, moved upward from 2008-09 and stood at 32.83 per cent during 2010-11. The increase was mainly due to implementation of the sixth pay commission recommendations.
- Subsidies were on a continuous increase. They went up by ₹ 1,086 crore (16.32 per cent) in 2010-11 when compared to the previous year. The subsidy paid under Public Distribution System Support and to Tamil Nadu Electricity Board alone accounted for ₹ 5,212 crore (67.35 per cent).

- The expenditure towards interest payments increased by ₹ 1,273 crore (19.09 *per cent*) over the previous year. This was mainly due to repayment of interest on market loans to the extent of ₹ 1,049 crore. As a percentage of Non-Plan expenditure, it decreased from 14.31 *per cent* in 2009-10 to 13.54 *per cent* in 2010-11.

1.4.3 Financial Assistance by State Government to Local Bodies and other institutions

The quantum of assistance provided by way of grants and loans to local bodies and others during the current year relative to the previous years is presented in **Table 1.6**.

Table 1.6: Financial Assistance to Local Bodies, etc

(₹ in crore)					
Financial Assistance to Institutions	2006-07	2007-08	2008-09	2009-10	2010-11
Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)	570	605	433	703	940
Municipal Corporations and Municipalities	1,591	393	1,865	1,965	2,841
Zilla Parishads and Other Panchayati Raj Institutions	1,508	3,216	1,890	2,101	3,071
Development Agencies	295	920	217	286	190
Hospitals and Other Charitable Institutions	20	19	106	126	314
Other Institutions ⁶	4,753	3,248	5,726	5,636	6,559
Total	8,737	8,401	10,237	10,817	13,915
Assistance as per percentage of Revenue Expenditure	22.83	19.55	19.10	18.22	19.08

(Source: Accounts compiled by the Principal Accountant General (A&E), Tamil Nadu)

- Financial assistance to local bodies and other institutions increased from ₹ 8,737 crore in 2006-07 to ₹ 13,915 crore in 2010-11. As a percentage of the revenue expenditure, it decreased from the level of 22.83 *per cent* in 2006-07 to 19.08 *per cent* in 2010-11. Assistance to hospitals and other charitable institutions showed a quantum jump from ₹ 126 crore in 2009-10 to ₹ 314 crore in 2010-11. The assistance to development agencies decreased by 33.57 *per cent* over the previous year.

1.5 Quality of Expenditure

The availability of better social and physical infrastructure in the State generally reflects the quality of its expenditure. The improvement in the quality of expenditure basically involves three aspects *viz.*, adequacy of the expenditure (i.e. adequate provisions for providing public services), efficiency of expenditure use and its effectiveness (assessment of outlay-outcome relationships for select services).

⁶ Institutions/agencies connected with water supply and sanitation, housing, social welfare, labour and employment, forestry and wild life, agriculture and allied activities, village and small industries, industries and minerals and relief on account of natural calamities.

1.5.1 Adequacy of Public Expenditure

The expenditure responsibilities relating to the social sector and the economic infrastructure assigned to the State Governments are largely State subjects. Enhancing human development levels requires the States to step up their expenditure on key social services like education, health etc. Low fiscal priority (ratio of expenditure category to aggregate expenditure) would be deemed to have been given to a particular sector if it was below the national average. **Table 1.7** analyses the fiscal priority of the State Government with regard to development expenditure, social sector expenditure and capital expenditure during 2010-11.

Table 1.7: Fiscal Priority of the State in 2007-08 and 2010-11

Fiscal Priority by the State	AE/GSDP	DE [#] /AE	SSE/AE	CE/AE	(In per cent)	
					Education/AE	Health/ AE
General Category States Average (Ratio) 2007-08	16.65	64.28	32.54	16.14	14.64	3.98
Tamil Nadu State's Average (Ratio) 2007-08	14.88	62.05	33.01	14.29	13.54	3.51
General Category States Average (Ratio) 2010-11	16.20	64.42	36.75	13.27	17.42	4.35
Tamil Nadu State's Average (Ratio) 2010-11	16.61	60.41	36.81	13.68	15.26	4.84
AE: Aggregate Expenditure DE: Development Expenditure SSE: Social Sector Expenditure CE: Capital Expenditure # Development expenditure includes Development Revenue Expenditure, Development Capital Expenditure and Loans and Advances disbursed. Source : For GSDP, the information was collected from the State's Directorate of Economics and Statistics						

- In 2010-11, Tamil Nadu had spent marginally higher proportion of its GSDP on Aggregate Expenditure as compared to the general category states. As compared to 2007-08, Tamil Nadu had spent higher proportion of its GSDP on Aggregate Expenditure in the year 2010-11, implying satisfactory level of adequacy when compared to the all India level.
- Development expenditure consists of both economic service expenditure and social sector expenditure. Development expenditure as a proportion of Aggregate Expenditure in Tamil Nadu has been lower than the general category states' average, implying low priority.
- In Tamil Nadu though adequate priority has been given to social sector but adequate priority has not been given to the education sector. As far as priority to health sector is concerned, there was improvement in 2010-11, as higher proportion of expenditure was spent on health sector as compared to general category states.
- In Tamil Nadu, the proportion of expenditure on capital has been lower in 2007-08 but marginally higher in 2010-11 as compared to the general category states. However, the proportion of capital expenditure in 2010-11 was lower than 2007-08. Increased priority to physical capital formation will further increase the growth prospects of the state by creating durable assets.

1.5.2 Efficiency of Expenditure Use

In view of the importance of public expenditure on development heads from the point of view of social and economic development, it is important for the State Governments to take appropriate expenditure rationalisation measures and lay emphasis on provision of core public and merit goods⁷. Apart from improving the allocation towards development expenditure⁸, particularly in view of the fiscal space being created on account of decline in debt servicing in recent years, the efficiency of expenditure use is also reflected by the ratio of capital expenditure to total expenditure (and/or GSDP) and the proportion of revenue expenditure on operation and maintenance of the existing Social and Economic Services. The higher the ratio of these components to the total expenditure (and/or GSDP), the better would be the quality of expenditure. While **Table 1.8** presents the trends in development expenditure relative to the aggregate expenditure of the State during 2006-11, **Table 1.9** provides the details of capital expenditure and the components of revenue expenditure incurred on the maintenance of the selected Social and Economic Services during 2009-10 and 2010-11.

Table 1.8: Development Expenditure

(₹ in crore)					
Components of Development Expenditure	2006-07	2007-08	2008-09	2009-10	2010-11
Development Expenditure (a to c)	28,835 (62.05)	32,464 (62.16)	42,736 (65.22)	45,412 (64.65)	54,917 (62.69)
a. Development Revenue Expenditure	20,823 (44.81)	23,497 (45.00)	31,032 (47.36)	35,079 (49.94)	41,131 (46.95)
b. Development Capital Expenditure	5,758 (12.39)	7,185 (13.76)	8,874 (13.54)	8,043 (11.45)	11,694 (13.35)
c. Development Loans and Advances	2,254 (4.85)	1,718 (3.29)	2,761 (4.22)	2,290 (3.26)	2,092 (2.39)

(Source: Finance Accounts of Government of Tamil Nadu)

Figures in brackets indicate percentage of aggregate expenditure

⁷ Core public goods are goods which all citizens enjoy in common in the sense that each individual's consumption of such a good leads to no subtractions from any other individual's consumption of that good, e.g., enforcement of law and order, security and protection of rights; pollution free air and other environmental goods, road infrastructure etc. Merit goods are commodities that the public sector provides free or at subsidized rates because an individual or society should have them on the basis of some concept of need, rather than the ability and willingness to pay the Government and therefore wishes to encourage their consumption. Examples of such goods include the provision of free or subsidized food for the poor to support nutrition, delivery of health services to improve quality of life and reduce morbidity, providing basic education to all, drinking water and sanitation etc.

⁸ The analysis of expenditure data is disaggregated into development and non-development expenditure. All expenditure relating to Revenue Account, Capital Outlay and Loans and Advances is categorized into Social Services, Economic Services and General Services. Broadly, the Social and Economic Services constitute development expenditure, while expenditure on General Services is treated as non-development expenditure.

Table 1.9: Efficiency of Expenditure Use in Selected Social and Economic Services
(Percentage)

Social/Economic Infrastructure	2009-10		2010-11	
	Ratio of CE to TE	Ratio of S&W to RE	Ratio of CE to TE	Ratio of S&W to RE
Social Services (SS)				
General Education	3.27	58.27	2.58	55.26
Health and Family Welfare	13.09	64.25	7.40	58.05
WS, Sanitation & HUD	29.29	1.66	59.03	2.29
Total (SS)	7.88	42.47	16.21	50.91
Economic Services (ES)				
Agri & Allied Activities	17.68	30.00	11.18	36.86
Irrigation and Flood Control	48.76	30.20	50.81	33.91
Power & Energy	9.31	0.11	51.29	0.13
Transport	69.40	14.61	69.71	26.18
Total (ES)	23.48	14.22	44.99	27.19
Total (SS+ES)	14.62	32.71	26.41	45.48

(Source: Finance Accounts of Government of Tamil Nadu)

TE: Total expenditure on the Sector/Service concerned; CE: Capital Expenditure;
RE: Revenue Expenditure; S&W: Salaries and Wages.

Though development expenditure, in real terms was increasing continuously during 2006-11, as a percentage of aggregate expenditure of the State it declined from 65.22 *per cent* in 2008-09 to 62.69 *per cent* in 2010-11.

However, the development capital expenditure as a percentage of aggregate expenditure of the State, which declined from the level of 13.54 *per cent* in 2008-09 to 11.45 *per cent* in 2009-10, increased to 13.35 *per cent* in 2010-11.

Expenditure on Social Services

- The capital expenditure on Social Services had increased from ₹ 2,151 crore in 2009-10 to ₹ 4,123 crore in 2010-11 (91.68 *per cent*) in real terms and as a percentage of aggregate expenditure of the State, it had increased from 3.06 in 2009-10 to 4.71 in 2010-11. As a percentage of total expenditure on Social Services, it increased from 7.88 in 2009-10 to 16.21 in 2010-11.
- Among the social services, while the capital expenditure on Water Supply, Sanitation and Housing and Urban Development had a steep increase from 29.29 *per cent* in 2009-10 to 59.03 *per cent* in 2010-11, the capital expenditure on General Education and Health and Family Welfare suffered a setback in 2010-11 as compared to 2009-10.

Expenditure on Economic Services

- The capital expenditure on Economic Services had increased from ₹ 5,892 crore in 2009-10 to ₹ 7,571 crore in 2010-11.
- The capital expenditure on Agriculture and Allied Activities declined significantly from ₹ 939 crore in 2009-10 to ₹ 459 crore in 2010-11. As a percentage of total expenditure on Agriculture and Allied Activities, it declined from 17.68 in 2009-10 to 11.18 in 2010-11. This was mainly due to decrease of ₹ 478 crore towards investments in credit cooperatives.
- The capital expenditure on Power and Energy increased from ₹ 135 crore in 2009-10 to ₹ 1,335 crore in 2010-11. The increase was mainly under “Share Capital Assistance to Tamil Nadu Electricity Board”.

1.6 Financial Analysis of Government Expenditure and Investments

In the post-Fiscal Responsibility and Budget Management framework, the State is expected to keep its fiscal deficit (and borrowings) not only at low levels but also meet its capital expenditure/investment (including loans and advances) requirements. In addition, in a transition to complete dependence on market-based resources, the State Government needs to initiate measures to earn adequate returns on its investments, recover its cost of borrowed funds rather than bearing the same on its budget in the form of implicit subsidies and take requisite steps to infuse transparency in financial operations. This section presents a broad financial analysis of investments and other capital expenditure undertaken by the Government during the current year *vis-à-vis* the previous years.

1.6.1 Financial Results of Irrigation Works

Ensuring the commercial viability of irrigation projects through realisation of adequate revenue by way of user charges has been a policy of Government of India. However, Audit observed that the revenue from irrigation projects (₹ 28.29 crore) during 2010-11 was only 3.64 *per cent* of the maintenance expenditure (₹ 777.61 crore).

Appendix IX of Finance Accounts depicts the financial results of five major and 47 medium irrigation projects. The revenue realised from these projects during 2009-10 was ₹ 11.80 crore. After meeting the working and maintenance expenditure (₹ 166.99 crore) and interest charges (₹ 118.97 crore), these 52 projects suffered a net loss of ₹ 274.16 crore during 2009-10.

1.6.2 Incomplete projects

The department-wise information pertaining to incomplete projects as on 31 March 2011 is given in **Table 1.10**.

Table 1.10: Department-wise profile of incomplete projects

(₹ in crore)

Department	No. of Incomplete Projects*	Initial Budgeted Cost	Revised Total Cost of Projects**	Cost Over-runs	Cumulative actual expenditure as on 31.3.2011
Buildings	27	138.14	139.94	1.80	82.77
Roads and Bridges	21	550.40	560.52	10.12	529.37
Irrigation (Water Resources) and Flood Control	14	733.46	813.17	79.71	596.54
Total	62	1,422.00	1,513.63	91.63	1,208.68

(Source: Finance Accounts of Government of Tamil Nadu).

* Only those projects which were scheduled to be completed before 31 March 2011 were included.

** Indicates the revised total cost of the projects as per the last revision by the State Government as of March 2011.

- Failure to complete the projects on time leads to escalation of project costs and delays the accrual of the projects' benefits to the society at large. Further, delays also result in postponement of revenue realization from the projects.

1.6.3 Investment and returns

As of 31 March 2011, Government had invested ₹ 10,222 crore in statutory corporations, rural banks, joint stock companies and co-operatives (**Table 1.11**). The average return on these investments was 0.22 *per cent*, while Government paid an average interest rate of 7.53 *per cent* on its borrowings during 2010-2011.

Table 1.11: Return on Investment

Investment/Return/Cost of Borrowings	2006-07	2007-08	2008-09	2009-10	2010-11
Investment at the end of the year (₹ in crore)	4,278.43	6,230.40	6,471.22	8,107.24	10,222.64
Return (₹ in crore)	26.32	22.10	35.59	30.18	22.33
Return (in <i>per cent</i>)	0.62	0.35	0.55	0.37	0.22
Average rate of interest on Government borrowing (in <i>per cent</i>)	8.56	8.86	7.71	7.29	7.53
Difference between interest rate and return (in <i>per cent</i>)	7.94	8.51	7.16	6.92	7.31

(Source: Finance Accounts of Government of Tamil Nadu)

As of March 2011, Government has invested in two statutory corporations (₹ 3,810 crore), 66 Government companies (₹ 3,391 crore), six Joint Stock companies (₹ 2 crore) and 9,133 co-operatives (₹ 3,020 crore). During 2010-11, Government infused an additional capital of ₹ 133.12 crore into seven ailing State Transport Undertakings, which had accumulated loss of ₹ 5,445.18 crore. Other major investments included ₹ 1,335.13 crore in Tamil Nadu Electricity Board and ₹ 600 crore in Chennai Metro Rail.

1.6.4 Loans and advances by State Government

In addition to investments in co-operative societies, corporations and companies, Government has also been providing loans and advances to many

of these institutions/ organizations. **Table 1.12** presents the outstanding loans and advances as on 31 March 2011 and interest receipts *vis-à-vis* interest payments during the last three years.

Table 1.12: Average interest received on loans advanced by the State Government

(₹ in crore)

Quantum of Loans/Interest Receipts/ Cost of Borrowings	2008-09	2009-10	2010-11
Opening Balance	6,918	7,814	7,517
Amount advanced during the year	2,830	2,290	2,252
Amount repaid during the year	1,934	2,587	770
Closing Balance	7,814	7,517	8,999
Net increase (+) / decrease (-)	896	(-) 297	1,482
Interest Receipts	205	266	78
Interest receipts as percentage of outstanding Loans and advances	2.78	3.47	0.94
Interest payments as percentage of outstanding fiscal liabilities of the State Government.	7.71	7.29	7.53
Difference between interest payments and interest receipts (<i>per cent</i>)	(-) 4.93	(-) 3.82	(-) 6.59

(Source: Finance Accounts of Government of Tamil Nadu)

- The quantum of loans advanced decreased from ₹ 2,290 crore in 2009-10 to ₹ 2,252 crore in 2010-11. Repayments also decreased from ₹ 2,587 crore in 2009-10 to ₹ 770 crore in 2010-11 (70.24 *per cent*), resulting in increase in the outstanding balance from ₹ 7,517 crore in 2009-10 to ₹ 8,999 crore in 2010-11. The difference between the interest payments and interest receipts increased from 3.82 *per cent* in 2009-10 to 6.59 *per cent* in 2010-11.
- The major recipients of loans and advances were (i) Social Sector- water supply, sanitation, housing and urban development (₹ 376 crore), out of which ₹ 115 crore were advanced to Tamil Nadu Cooperative Housing Federation Limited as Ways and Means Advance and ₹ 118 crore were advanced to Public Sector and other undertakings (ii) Economic Sector- (a) Agriculture and Allied Services (₹ 626 crore), out of which ₹ 500 crore was advanced for food storage and warehousing to statutory corporations, boards and Government companies, (b) Industries and Minerals (₹ 279 crore) and (iii) Transport Sector (₹ 759 crore), out of which ₹ 125 crore was given as short term loans to State Transport Undertakings and ₹ 634 crore as ways and means advance to Transport Corporations.

1.6.5 Cash Balances and Investment of Cash Balances

Table 1.13 depicts the cash balances and investments made by the State Government out of cash balances during the year.

Table 1.13: Cash Balances and Investment of Cash Balances

(₹ in crore)

Particulars	As on 31 March 2010	As on 31 March 2011	Increase (+)/ Decrease (-)
Cash Balances	19,487	15,747	(-) 3,740
Investments from Cash Balances (a to d)			
(a) GOI Treasury Bills	17,252	9,877	(-) 7,375
(b) GOI Securities	180	3,620	3,440
(c) Other Securities, if any specify	2,029	2,224	195
(d) Others - (Treasury/departmental cash balance, remittance etc.)	26	26	..
Funds-wise Break-up of Investment from Earmarked balances (a to c)			
(a) Sinking Fund	2,451	2,653	202
(b) Famine Relief Fund	..	..	..
(c) Infrastructure Development Fund	..	109	109
Interest realised	799	683	(-) 116

(Source: Finance Accounts of Government of Tamil Nadu)

- The cash balance as on 31 March 2011 decreased by ₹ 3,740 crore over the previous year. The cash balance (₹ 15,747 crore) available with the State Government continued to be heavy.
- The interest realised during the year on investment of cash balances decreased by ₹ 116 crore as compared to the previous year.

The State Government maintained the minimum required cash balance of ₹ 3.25 crore with the Reserve Bank of India during 2010-11 under an agreement with the Reserve Bank of India. No ways and means advance and overdraft was taken during the year.

1.7 Assets and Liabilities

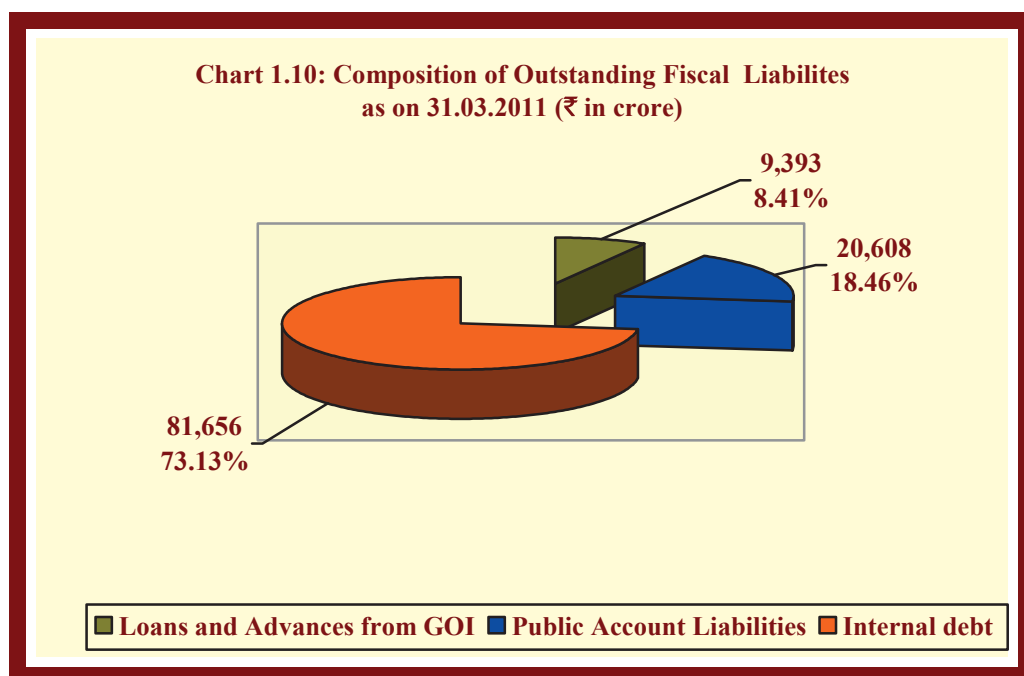
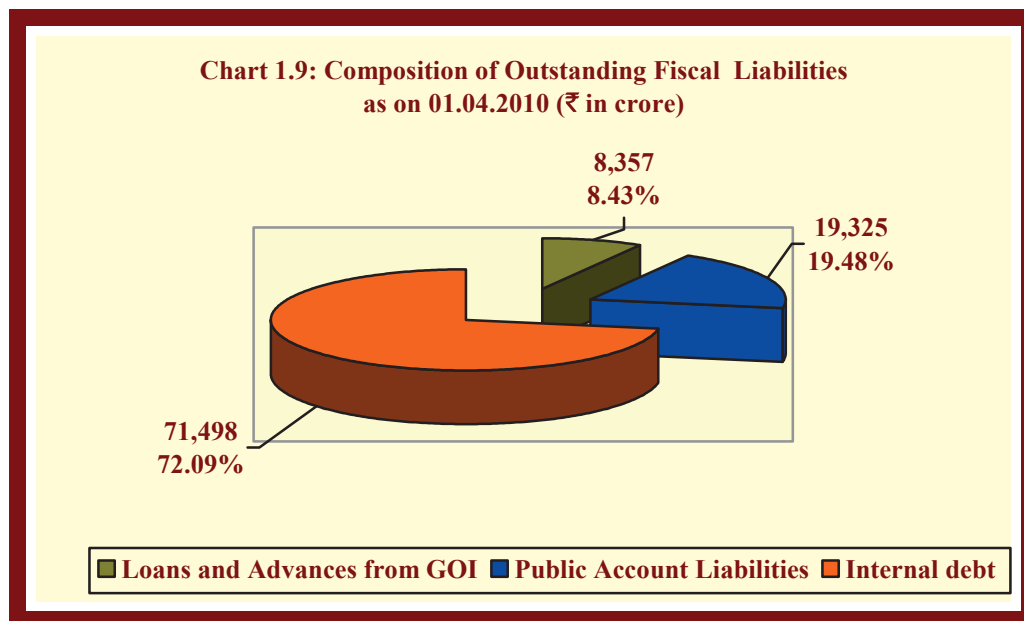
1.7.1 Growth and Composition of Assets and Liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. **Appendix 1.5** gives an abstract of such liabilities and assets as on 31 March 2011, compared with the corresponding position on 31 March 2010. While the liabilities in this Appendix consist mainly of internal borrowings, loans and advances from GOI, receipts from the Public Account and Reserve Funds, the assets comprise mainly the capital outlay, loans and advances given by the State Government and cash balances.

The Tamil Nadu Fiscal Responsibility Act, 2003 defines the total liability of the State as ‘the liabilities under the Consolidated Fund of the State and the Public Account of the State’, which include loans and advances from the Central Government, open market borrowings, loans from financial institutions, Provident Fund balances of Government employees, Reserve funds, Deposits etc.

1.7.2 Fiscal Liabilities

The trends in outstanding fiscal liabilities of the State are presented in **Appendix 1.4**. The composition of fiscal liabilities during the current year *vis-à-vis* the previous year is presented in **Charts 1.9** and **1.10**.



- The outstanding fiscal liabilities have shown a steady increase from ₹ 66,320 crore at the end of 2006-07 to ₹ 1,11,657 crore at the end of 2010-11.

- The fiscal liabilities at the end of 2010-11 represented 159.08 *per cent* of the revenue receipts during the year as against 177.60 *per cent* of the revenue receipts during 2009-10.
- Public Account Liabilities as a percentage of the fiscal liabilities decreased from 19.48 *per cent* in 2009-10 to 18.46 *per cent* at the end of 2010-11. Internal debt at 73.13 *per cent* of fiscal liabilities was marginally higher than that of the previous year (72.09 *per cent*), whereas outstanding loans and advances remained the same as that of the previous year.

1.7.3 Status of Guarantees – Contingent liabilities

Guarantees are liabilities contingent on the Consolidated Fund of the State in cases of defaults by borrowers for whom the guarantees have been extended.

As per Statement 9 of the Finance Accounts, the maximum amount for which guarantees were given by the State and the outstanding guarantees for the last three years is given in **Table 1.14**.

Table 1.14: Guarantees given by the Government of Tamil Nadu

(₹ in crore)			
Guarantees	2008-09	2009-10	2010-11
Maximum amount guaranteed	11,062	12,830	16,884
Outstanding amount of guarantees	4,633	6,297	15,955
Percentage of maximum amount guaranteed to total Revenue receipts of previous year	23.28	23.31	30.16
Criteria as per the TN Fiscal Responsibility Act, 2003	Cent <i>per cent</i> revenue receipts of previous year or 10 <i>per cent</i> of GSDP, whichever is lower.		

(Source: Finance Accounts of Government of Tamil Nadu)

- Government has constituted (March 2003) a “Guarantees Redemption Fund” for discharge of invoked guarantees. An amount of ₹ 133.74 crore was credited to the fund during 2010-11 and ₹ 223.44 crore was disbursed from the fund. The balance in the Fund as of March 2011 was ₹ 19.24 crore.
- The maximum amount guaranteed was well within the stipulations (i.e. cent *per cent* revenue receipts) of the Tamil Nadu Fiscal Responsibility, Act 2003. As a percentage of revenue receipts, it increased from 23.31 in 2009-10 to 30.16 in 2010-11. Similarly as a percentage of GSDP, it increased from 2.71 in 2009-10 to 3.09 in 2010-11.
- As against a guarantee fee of ₹ 22.68 crore receivable only ₹ 3.92 crore was realised during the year 2010-11.

1.7.4 Off-Budget Borrowings

The borrowings of a State are governed under Article 293 of the Constitution of India. In addition to the liabilities shown in **Appendix 1.5**, the State guarantees loans availed of by Government companies/corporations. These

companies/corporations borrow funds from the market/financial institutions for implementation of various State Plan programmes projected outside the State budget. Although the State Government projects that funds for these programmes would be met out of the resources mobilized by these companies/corporations outside the State budget, in reality, the borrowings of many of these concerns are repaid by the Government and ultimately turn out to be liabilities of the State Government termed as 'off-budget borrowings'. Though off-budget borrowings are not permissible under Article 293 (3), the State continues to undertake such off-budget borrowings. Details of borrowings collected from Tamil Nadu Water Supply and Drainage Board (Board) disclosed that as of 31 March 2011, the Board owed ₹ 84.29 crore to two financial organisations towards its borrowings for executing various water supply projects. The State Government had undertaken to repay the principal and interest and the off-budget borrowings, which add to the fiscal liability of the State are not captured in the Finance Accounts of the State.

1.8 Debt Sustainability

Apart from the magnitude of debt of the State Government, it is important to analyze the various indicators that determine the debt sustainability⁹ of the State. This section assesses the sustainability of debt of the State Government in terms of debt stabilization¹⁰; sufficiency of non-debt receipts¹¹; net availability of borrowed funds¹²; burden of interest payments (measured by interest payments to revenue receipts ratio) and the maturity profile of State Government securities. **Table 1.15** analyzes the debt sustainability of the State according to these indicators for a period of three years beginning from 2008-09.

⁹ Debt sustainability is defined as the ability of the State to maintain a constant debt-GSDP ratio over a period of time and also embodies the concern about the ability to service its debt. Sustainability of debt, therefore, also refers to the sufficiency of liquid assets to meet current or committed obligations and the capacity to keep a balance between the costs of additional borrowings and the returns from such borrowings. It means that the rise in fiscal deficit should match the increase in the capacity to service the debts.

¹⁰ A necessary condition for stability states that if the rate of growth of the economy exceeds the interest rate or cost of public borrowings, the debt-GSDP ratio is likely to be stable provided primary balances are either zero, positive or moderately negative. Given the rate spread (GSDP growth rate – interest rate) and the quantum spread (Debt X rate spread), the debt sustainability condition states that if the quantum spread together with the primary deficit is zero, the debt-GSDP ratio would be constant or the debt would stabilize eventually. On the other hand, if the primary deficit together with the quantum spread turns out to be negative, the debt-GSDP ratio would be rising. In case it is positive, the debt-GSDP ratio would eventually be falling.

¹¹ Adequacy of incremental non-debt receipts of the State to cover incremental interest liabilities and incremental primary expenditure. Debt sustainability could be significantly facilitated if incremental non-debt receipts could meet the incremental interest burden and the incremental primary expenditure.

¹² Defined as the ratio of the debt redemption (principal + interest payments) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption, indicating the net availability of borrowed funds.

Table 1.15: Debt Sustainability: Indicators and Trends

(₹ in crore)

Indicators of Debt Sustainability	2008-09	2009-10	2010-11
Debt Stabilization (Quantum Spread + Primary Deficit)	7,195	(-) 1,300	(-) 732
Sufficiency of Non-debt Receipts (Resource Gap)	(-) 4,862	(-) 3,259	(-) 4,839
Net Availability of Borrowed Funds	6,627	7,287	4,375
Burden of Interest Payments (IP/RR Ratio)	10.8	11.9	11.3
Maturity Profile of internal debts & GOI loans (in years)			
0 – 1	1,629 (2.44)	1,997 (2.79)	2,800 (3.08)
1 – 3	5,148 (7.71)	5,966 (8.35)	7,658 (8.41)
3 – 5	7,632 (11.42)	7,101 (9.93)	7,944 (8.73)
5 – 7	7,870 (11.78)	9,778 (13.68)	10,865 (11.93)
7 and above	44,531 (66.65)	46,656 (65.25)	58,384 (64.12)
Year wise details not available			3,399 (3.73)

(Source: Finance Accounts of Government of Tamil Nadu)

Figures in brackets represent percentage of total outstanding internal debts and GOI loans

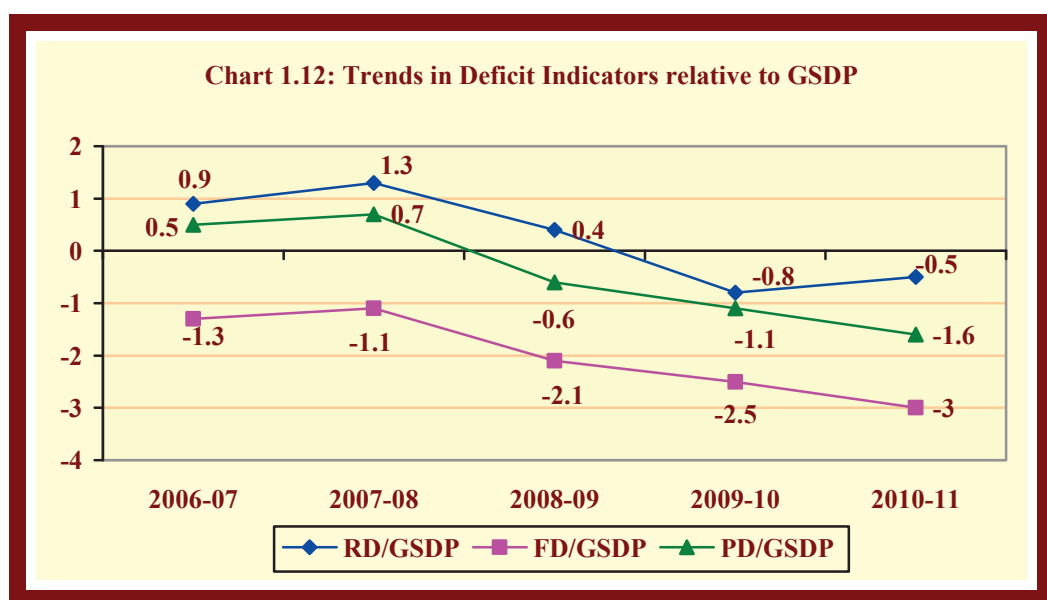
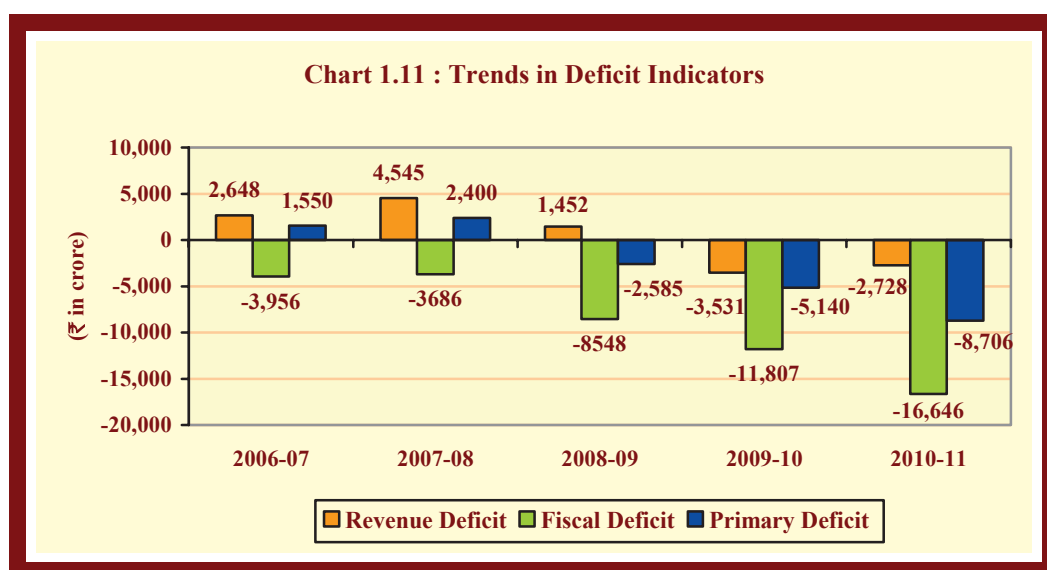
- The quantum spread together with the primary deficit which remained positive in 2008-09 turned to negative during 2009-11 indicating rising dept-GSDP ratio.
- Another indicator for debt stability and its sustainability is the adequacy of incremental non-debt receipts of the State to cover the incremental interest liabilities and incremental primary expenditure. The debt sustainability could be significantly facilitated if the incremental non-debt receipts could meet the incremental interest burden and the incremental expenditure. Positive resource gaps strengthen the capacity of State to sustain the debt. The State experienced a negative resource gap in 2008-09 and it continued to be so in 2010-11. These trends indicate that the State needs to make sustainable efforts to mobilise more resources to meet the incremental liabilities arising on account of additional primary expenditure and interest payments during the year. If the negative resource gap persists in the ensuing years, the State's capacity to sustain the additional debt liabilities would tend to deteriorate.
- The net availability of borrowed funds during 2010-11 was ₹ 4,375 crore, a decrease of ₹ 2,912 crore. This was a result of decrease in receipts under internal debts from ₹ 14,527 crore in 2009-10 to ₹ 13,045 crore in 2010-11 and increase in expenditure on repayment of internal debts from ₹ 2,180 crore in 2009-10 to ₹ 2,887 crore in 2010-11. Further, the interest payments, increased from ₹ 6,667 crore in 2009-10 to ₹ 7,940 crore in 2010-11.
- All the above mentioned factors suggest that the State's sustainability of debt is strained.
- Bunching of repayments in any particular year will cause financial stress to that year's budget. The maturity profile of the State's debt indicates a year-on-year increase in its repayment burden. Hence, the greater the awareness of future debt payments, the Government will be in a position to ensure that fresh borrowings do not have to be paid back in those years where maximum repayment is due. In Tamil Nadu, greater portion of repayments would happen beyond seven years. The State did not have details of repayment schedule for an amount of ₹ 3,399 crore.

1.9 Fiscal Imbalances

Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalances in the finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources raised are applied are important pointers to its fiscal health. This section presents trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits *vis-à-vis* targets set under FRBM Act/Rules for the financial year 2010-11.

1.9.1 Trends in Deficits

Charts 1.11 and 1.12 presents the trends in deficit indicators over the period 2006-11.



- The revenue surplus, which prevailed during 2006-07 to 2008-09 turned into negative in 2009-10 and continued to be negative during 2010-11 with a deficit of ₹ 2,728 crore.
- The fiscal deficit which represents the total borrowings of the State Government and its total resource gap increased heavily from ₹ 3,956 crore in 2006-07 to ₹ 16,646 crore in 2010-11.
- The primary surplus of ₹ 1,550 crore in 2006-07 turned into primary deficit of ₹ 2,585 crore in 2008-09 and the deficit increased further in 2009-10 and then to ₹ 8,706 crore in 2010-11.
- Though the ratio of fiscal deficit to GSDP increased from 1.27 in 2006-07 to 3.04 in 2010-11, it was almost same as the target of 3 per cent to be achieved by 31 March 2012 as envisaged in FRBM Act. However, the State is still experiencing revenue deficit.

1.9.2 Composition of Fiscal Deficit and its Financing Pattern

The financing pattern of the fiscal deficit has undergone a compositional shift as reflected in **Table 1.16**.

Table 1.16: Components of Fiscal Deficit and its Financing Pattern

		(₹ in crore)				
	Particulars	2006-07	2007-08	2008-09	2009-10	2010-11
Decomposition of Fiscal Deficit		(-) 3,956	(-) 3,686	(-) 8,548	(-) 11,807	(-) 16,646
1	Revenue Surplus/Deficit (-)	2,648	4,545	1,452	(-) 3,531	(-) 2,728
2	Net Capital Expenditure	(-) 5,952	(-) 7,462	(-) 9,104	(-) 8,573	(-) 12,436
3	Net Loans and Advances	(-) 652	(-) 769	(-) 896	297	(-) 1,482
Financing Pattern of Fiscal Deficit*						
1	Market Borrowings	1,372	4,127	8,792	11,725	8,704
2	Loans from GOI	(-) 213	469	724	698	1,036
3	Special Securities issued to National Small Savings Fund	3,898	(-) 782	(-) 173	271	1,540
4	Loans from Financial Institutions	(-) 2,600	287	282	351	(-) 85
5	Small Savings, PF etc	256	383	578	980	1,272
6	Deposits and Advances	1,130	138	1,576	712	1,426
7	Suspense and Miscellaneous	963	162	194	(-) 547	18
8	Remittances	52	(-) 130	78	57	131
9	Reserve Funds	168	130	553	817	(-) 1,106
10	Contingency Fund	16	-	-	1	(-) 30
	Total	5,042	4,784	12,604	15,065	12,906
11	Overall Surplus/Deficit (-) (Cash Balance)	1,086	1,098	4,056	3,258	(-) 3,740

(Source: Finance Accounts of Government of Tamil Nadu)

* All these figures are net of disbursements/outflows during the year.

- The factor contributing to the increase in fiscal deficit was the increase in capital expenditure which increased from ₹ 8,573 crore in 2009-10 to ₹ 12,436 crore in 2010-11.
- The fiscal deficit was largely managed by market borrowings, loan from GOI and Special securities issued to National Small Savings Fund (NSSF) which constituted 67.76 *per cent* of the fiscal deficit during 2010-11.

1.9.3 Quality of Deficit/Surplus

The ratio of revenue deficit to fiscal deficit and the decomposition of primary deficit into primary revenue deficit and capital expenditure (including loans and advances) would indicate the quality of deficit in the States' finances. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used for current consumption. The bifurcation of the primary deficit (**Table 1.17**) would indicate the extent to which the deficit had been on account of enhancement in capital expenditure, which may have been desirable to improve the productive capacity of the State's economy.

Table 1.17: Primary deficit/Surplus – Bifurcation of factors

(₹ in crore)

Year	Non-debt receipts	Primary Revenue Expenditure	Capital Expenditure	Loans and Advances	Primary Expenditure	Primary revenue deficit (-) / surplus (+)	Primary deficit (-) / surplus (+)
1	2	3	4	5	6 (3+4+5)	7 (2-3)	8 (2-6)
2006-07	42,515	32,759	5,952	2,254	40,965	9,756	1,550
2007-08	48,533	36,889	7,462	1,782	46,133	11,644	2,400
2008-09	56,976	47,627	9,104	2,830	59,561	9,349	(-) 2,585
2009-10	58,431	52,708	8,573	2,290	63,571	5,723	(-) 5,140
2010-11	70,958	64,976	12,436	2,252	79,664	5,982	(-) 8,706

(Source: Finance Accounts of Government of Tamil Nadu)

- During the period 2006-07 to 2010-11, non-debt receipts increased from ₹ 42,515 crore to ₹ 70,958 crore (66.90 *per cent*) against an increase of 98.35 *per cent* in primary revenue expenditure, 108.94 *per cent* in capital expenditure and 94.47 *per cent* in primary expenditure.
- Capital expenditure as a percentage of primary expenditure marginally increased from 14.53 in 2006-07 to 15.61 in 2010-11. Loans and advances as a percentage of primary expenditure decreased from 5.50 in 2006-07 to 2.83 in 2010-11.
- The adequacy of non-debt receipts to meet the primary expenditure led to the emergence of primary surplus during 2006-07 and 2007-08. However, the non-debt receipts were not enough to meet expenditure requirements from 2008-09 onwards, resulting in primary deficit. The primary revenue expenditure and capital expenditure increased by 23.28 *per cent* and 45.06 *per cent* whereas disbursement of loans and advances decreased by 1.66 *per cent* over the previous year.

1.10 Conclusion and Recommendations

Revenue Receipts: During the current year, the State's revenue receipts (₹ 70,188 crore) increased by 25.69 *per cent* over the previous year. The robust growth in revenue receipts was mainly due to improved tax revenue. However, the non-tax revenue (₹ 4,652 crore) of the State decreased by 7.46 *per cent* over the previous year. The State's revenue receipts as a percentage of GSDP marginally declined from 13.17 *per cent* in 2006-07 to 12.83 *per cent* in 2010-11, which indicates that the growth in tax revenue had not kept pace with that of GSDP. ***Concerted efforts to increase the tax revenue by collecting the arrears, disposal of pending assessment etc. and efforts to collect the non-tax resources could improve State finance.***

Revenue expenditure: Of the total expenditure of ₹ 87,604 crore during 2010-11, revenue expenditure (₹ 72,916 crore) accounted for 83.23 *per cent* of the total expenditure. Nearly 71 *per cent* of the revenue receipts of the State were spent on committed expenditure such as interest payments, salaries, pension and subsidies leaving little for other purposes. ***There is a necessity to contain the committed expenditure particularly the salaries and subsidies.***

Capital expenditure: Capital expenditure (₹ 12,436 crore) during the current year increased by ₹ 3,863 crore (45.06 *per cent*) over the previous year and it accounted for 14.19 *per cent* of the total expenditure of the State. However, the ratio of capital expenditure as a proportion of aggregate expenditure in the current year was lower than 2007-08. ***Increased priority to physical capital formation will further increase the growth prospects of the State by creating durable assets.***

Adequacy and priority of expenditure: In the year 2010-11, the State had spent more or less the same proportion of its GSDP on aggregate expenditure as compared to the general category states in the country, implying satisfactory level of adequacy. But the development expenditure (expenditure on social and economic services) as a proportion of the aggregate expenditure in the State had been lower than the general category states, implying low priority. ***The State should plan its expenditure in such a way that the expenditure is uniformly distributed across all services.***

Investment and returns: As of March 2011, the State had invested ₹ 10,222 crore in various Government Companies and Corporations and the outstanding loans and advances due to be recovered was ₹ 8,999 crore. But the average returns from the investments and outstanding loans were only 0.22 *per cent* and 0.94 *per cent* respectively when Government paid an average interest rate of 7.53 *per cent* on its borrowings during 2010-11. ***Government needs to monitor payment of dividends on its investment and repayment of outstanding loans and advances.***

Debt Management: The outstanding fiscal liabilities steeply increased from ₹ 66,320 crore in 2006-07 to ₹ 1,11,657 crore at the end of 2010-11. The State continued to experience a negative resource gap in 2010-11 also and its fiscal deficit as of March 2011 was ₹ 16,646 crore. The net availability of borrowed

funds had decreased from ₹ 7,287 crore in 2009-10 to ₹ 4,375 crore in 2010-11. The continued negative resource gap, reduction in net availability of borrowed funds and continued high burden of interest payments indicate risk of straining of sustainability of debt. *A clear understanding of the maturity profile of debt payment with restricted borrowings will go a long way in prudent debt management.*

Fiscal imbalances: The State experienced revenue deficit in 2009-10 and it continued to be so in 2010-11 with a deficit of ₹ 2,728 crore. The fiscal deficit increased from ₹ 11,807 crore in 2009-10 to ₹ 16,646 crore in 2010-11. Similarly, the primary deficit had been on the increasing trend since 2008-09 and it reached to ₹ 8,706 crore in 2010-11.

CHAPTER II
FINANCIAL MANAGEMENT
AND
BUDGETARY CONTROL

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FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

2.1 Introduction

2.1.1 The Appropriation Accounts are accounts of the expenditure, voted and charged, of the government for each financial year, compared with the amounts of the voted grants and appropriations charged for different purposes as specified in the schedules appended to the Appropriation Acts. These Accounts list the original budget estimate, supplementary grants, surrenders and re-appropriation distinctly and indicate actual capital and revenue expenditure on various specified services *vis-à-vis* those authorised by the Appropriation Act in respect of both charged and voted items of budget. The Appropriation Accounts thus facilitate the management of finances and monitoring of budgetary provisions and are therefore, complementary to the Finance Accounts.

2.1.2 Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various grants is within the authorisation given under the Appropriation Act and whether the expenditure required to be charged under the provisions of the Constitution is so charged. It also ascertains whether the expenditure so incurred is in conformity with the law, relevant rules and regulations and instructions.

2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2010-11 against 53 grants/appropriations is given in **Table 2.1**:

Table 2.1: Summarised Position of Actual Expenditure *vis-à-vis* Original/Supplementary Provisions

(₹ in crore)						
	Nature of expenditure	Original grant/ Appropriation	Supplementary grant/ Appropriation	Total	Actual expenditure	Saving (-)/ Excess (+)
Voted	I Revenue	59,874.65	10,657.10	70,531.75	67,134.54	(-) 3,397.21
	II Capital	12,912.24	2,360.74	15,272.98	13,261.18	(-) 2,011.80
	III Loans and Advances	891.02	1,596.29	2,487.31	2,251.91	(-) 2,35.40
Total Voted		73,677.91	14,614.13	88,292.04	82,647.63	(-) 5,644.41
Charged	IV Revenue	7,990.12	655.38	8,645.50	8,268.06	(-) 377.44
	V Capital	5.00	3.48	8.48	5.69	(-) 2.79
	VI Public Debt- Repayment	3,415.36	105.96	3,521.32	3,297.19	(-) 224.13
Total Charged		11,410.48	764.82	12,175.30	11,570.94	(-) 604.36
Appropriation to Contingency Fund (if any)		..	..	..	..	..
Grand Total		85,088.39	15,378.95	100,467.34	94,218.57	(-) 6,248.77

(Source: Appropriation Accounts of Government of Tamil Nadu)

The overall saving of ₹ 6,248.77 crore was the result of savings of ₹ 6,261.55 crore in 47 grants and 45 appropriations under the Revenue Section, 35 grants and two appropriation under the Capital Section and 14 grants and one appropriation under the Loan Section, offset by excess of ₹ 12.78 crore in four grants and two appropriations under the Revenue Section, two grants under the Capital Section and one grant under the Loans Section.

The savings/excesses were intimated (July 2011) to the Controlling Officers, requesting them to explain the significant variations. Out of 540 sub-heads, explanations for the variations were not received (July 2011) in respect of 276 sub-heads (Saving: 133 sub-heads and Excess: 143 sub-heads).

2.3 Financial Accountability and Budget Management

2.3.1 Appropriations *vis-à-vis* Allocative Priorities

The outcome of appropriation audit revealed that in 15 cases, savings exceeded ₹ 10 crore in each case and also by more than 20 *per cent* of the total provision (**Appendix 2.1**). Against the total savings of ₹ 6,248.77 crore, savings of ₹ 5,583.09 crore (89.35 *per cent*) occurred in 32 cases relating to 23 grants and two appropriations as indicated in **Table 2.2**.

Table 2.2: List of Grants having savings of ₹ 50 crore and above

(₹ in crore)						
Sl. No.	No. and Name of the Grant	Original	Supplementary	Total	Actual Expenditure	Savings
	A Revenue - Voted					
1	03 - Administration of Justice	393.71	76.15	469.86	409.80	60.06
2	04 - Adi Dravidar and Tribal Welfare Department	865.45	94.45	959.90	906.45	53.45
3	05 - Agriculture Department	1,877.26	117.32	1,994.58	1,834.63	159.95
4	09 - Backward Classes, Most Backward Classes and Minorities Welfare Department	454.58	58.64	513.22	456.48	56.74
5	10 - Commercial Taxes (Commercial Taxes and Registration Department)	267.78	29.86	297.64	237.12	60.52
6	14 - Energy Department	1,337.90	0.00	1,337.90	1,277.22	60.68
7	17 - Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	855.19	26.98	882.17	678.45	203.72
8	19 - Health and Family Welfare Department	3,879.08	618.85	4,497.93	4,390.54	107.39
9	21 - Highways Department	1,055.87	107.36	1,163.23	1,019.32	143.91
10	22 - Police (Home, Prohibition and Excise Department)	2,812.27	255.56	3,067.83	2,966.26	101.57
11	26 - Housing and Urban Development Department	396.01	452.31	848.32	686.21	162.11
12	27 - Industries Department	685.25	142.56	827.81	669.72	158.09
13	32 - Labour and Employment Department	483.67	52.69	536.36	465.51	70.85

Sl. No.	No. and Name of the Grant	Original	Supplementary	Total	Actual Expenditure	Savings
14	34 - Municipal Administration and Water Supply Department	3,502.53	663.86	4,166.39	3,634.77	531.62
15	41 - Revenue Department	2,397.02	262.16	2,659.18	2,539.62	119.56
16	42 - Rural Development and Panchayat Raj Department	5,009.22	708.87	5,718.09	5,465.37	252.72
17	43 - School Education Department	9,894.28	1,394.86	11,289.14	10,974.56	314.58
18	45 - Social Welfare and Nutritious Meal Programme Department	2,457.78	449.93	2,907.71	2,809.09	98.62
19	50 - Pension and Other Retirement Benefits	10,000.02	2,129.29	12,129.31	11,852.62	276.69
20	51 - Relief on account of Natural Calamities	313.35	1,226.13	1,539.48	1,445.42	94.06
	A Revenue - Charged					
21	53 - Debt Charges	7,864.45	634.00	8,498.45	8,137.41	361.04
	B Capital - Voted					
22	12 - Cooperation (Cooperation, Food and Consumer Protection Department)	390.61	12.52	403.13	275.24	127.89
23	21 - Highways Department	3,400.54	0.00	3,400.54	3,022.60	377.94
24	26 - Housing and Urban Development Department	949.90	0.00	949.90	655.69	294.21
25	34 - Municipal Administration and Water Supply Department	1,422.75	0.00	1,422.75	1,353.33	69.42
26	39 - Buildings (Public Works Department)	1,051.89	4.85	1,056.74	927.87	128.87
27	40 - Irrigation (Public Works Department)	1,038.15	13.36	1,051.51	824.97	226.54
28	41 - Revenue Department	279.97	0.00	279.97	200.00	79.97
29	42 - Rural Development and Panchayat Raj Department	3,003.99	756.90	3,760.89	3,310.89	450.00
	C Loans - Voted					
30	27 - Industries Department	240.00	126.85	366.85	276.94	89.91
31	34 - Municipal Administration and Water Supply Department	328.15	0.00	328.15	261.87	66.28
	C Loans - Charged					
32	54 - Public Debt Repayment	3,415.36	105.96	3,521.32	3,297.19	224.13
	Total	72,323.98	10,522.27	82,846.25	77,263.16	5,583.09

(Source: Appropriation Accounts of Government of Tamil Nadu)

2.3.2 Persistent Savings

In 18 cases, during the last five years there were persistent savings of more than five *per cent* of the total grant as indicated in **Table 2.3**.

Table 2.3: List of Grants having Persistent Savings during 2006-11

(₹ in crore)

Sl. No.	No. and Name of the Grant	Amount of Savings				
		2006-07	2007-08	2008-09	2009-10	2010-11
Revenue Voted						
1.	2 - Governor and Council of Ministers	2.54 (14.23)	1.32 (6.94)	2.99 (13.38)	4.43 (17.90)	4.02 (14.44)
2.	4 - Adi-Dravidar and Tribal Welfare Department	44.35 (7.62)	42.46 (6.68)	46.76 (6.47)	46.61 (5.69)	53.48 (5.57)
3.	5 - Agriculture Department	69.51 (7.16)	168.51 (14.97)	113.43 (7.62)	138.05 (6.93)	167.43 (8.02)
4.	7 - Fisheries (Animal Husbandry, Dairying and Fisheries Department)	35.30 (32.92)	28.67 (29.64)	36.69 (32.99)	37.53 (19.51)	11.73 (8.62)
5.	9 - Backward Classes, Most Backward Classes and Minorities Welfare Department	23.31 (11.44)	36.74 (9.91)	31.18 (7.70)	37.37 (8.58)	56.91 (11.06)
6.	15 - Environment and Forest Department	26.57 (16.61)	24.59 (13.42)	19.13 (9.08)	14.24 (5.84)	5.46 (5.04)
7.	21- Highways and Minor Ports Department	142.30 (12.44)	165.71 (13.78)	155.90 (12.35)	155.29 (11.85)	6.01 (12.37)
8.	23 - Fire and Rescue Services (Home, Prohibition and Excise Department)	27.51 (26.04)	32.09 (27.89)	23.00 (17.92)	43.95 (24.61)	21.29 (12.05)
9.	25 - Motor Vehicles Acts – Administration (Home, Prohibition and Excise Department)	4.72 (7.04)	10.51 (17.06)	18.49 (21.14)	16.43 (17.35)	8.27 (7.34)
10.	27 - Industries Department	21.76 (25.56)	45.05 (56.29)	161.25 (46.17)	658.18 (94.44)	149.77 (19.10)
11.	28 - Information and Publicity (Tamil Development, Religious Endowment and Information Department)	3.13 (8.60)	2.29 (6.43)	2.85 (6.54)	3.34 (6.91)	1.87 (5.06)
12.	35 - Personnel and Administrative Reforms Department	3.35 (11.29)	3.69 (10.71)	3.17 (8.12)	4.51 (10.06)	2.30 (8.08)
13.	36 - Planning, Development and Special Initiatives Department	37.60 (29.41)	6.01 (15.16)	4.86 (11.12)	5.66 (11.21)	6.59 (13.75)
14.	38 - Public Department	36.13 (18.49)	20.58 (13.64)	25.59 (15.70)	27.83 (9.81)	31.56 (11.08)
15.	39 - Buildings (Public Works Department)	6.39 (5.71)	25.49 (19.32)	18.97 (12.55)	12.44 (8.23)	2.49 (5.26)
16.	44 - Micro, Small and Medium Enterprises Department	8.36 (17.71)	28.10 (44.51)	42.74 (45.44)	27.05 (27.17)	13.41 (11.35)
17.	46 - Tamil Development (Tamil Development, Religious Endowments and Information Department)	2.94 (6.50)	4.08 (14.49)	4.19 (14.98)	2.76 (8.86)	12.12 (11.17)
18.	47 - Hindu Religious and Charitable Endowments (Tamil Development, Religious Endowments and Information Department)	3.86 (11.37)	4.86 (11.16)	10.45 (19.09)	2.60 (5.24)	8.33 (12.96)

(Source: Appropriation Accounts of Government of Tamil Nadu)

(Figures in brackets = *per cent* savings)

From the above table, it may be seen that the savings continued over the years indicating improper estimation or poor control over expenditure.

2.3.3 Expenditure without Provision

As per Para 14 (ii) of the Tamil Nadu Budget Manual, expenditure should not be incurred on a scheme/service without provision of funds. It was, however, noticed that expenditure of ₹ 2.59 crore was incurred in 23 cases as detailed in **Table 2.4** without any provision in the original estimates/supplementary demand and without any re-appropriation orders to this effect.

Table 2.4: Expenditure incurred without provision during 2010-11

(In ₹)

Sl.No	Grant No	Head of Account	Actual Expenditure
1.	05	2402.00.102.UR (V)	20,000
2.	20	2202.03.107.AB (V)	1,31,300
3.	29	2205.00.105.JC (V)	23,973
4.	40	4701.03.285.JB (V)	28,587
5.	40	4701.03.301.JA (V)	59,93,362
6.	40	4701.03.368.PA (V)	10,43,652
7.	40	4701.03.376.PA (V)	37,74,188
8.	41	2029.00.102.AS (V)	29,901
9.	41	2049.60.701.AB (V)	8,798
10.	41	2053.00.094.EM (V)	18,35,353
11.	41	2053.00.094.EP (V)	4,89,752
12.	41	2059.01.053.DD (V)	64,49,894
13.	41	2070.00.003.AA (V)	1,925
14.	41	3604.00.200.AG (V)	4,36,047
15.	50	2071.01.101.AO (V)	23,00,658
16.	50	2071.01.105.AH (V)	14,70,264
17.	50	2071.01.800.AK (V)	57,500
18.	53	2049.01.101.AB (C)	17,39,824
19.	53	2049.60.101.BC (C)	1,800
20.	53	2049.60.101.DA (C)	5,763
21.	53	2049.60.101.EC (C)	10,375
22.	53	2049.60.101.EG (C)	6,486
23.	53	2049.60.101.EP (C)	5,142
Total			2,58,64,544 or 2.59 crore

(Source: Appropriation Accounts of Government of Tamil Nadu)

2.3.4 Excess over provisions relating to previous years requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get the excess over a grant/appropriation regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, the regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee. Excess expenditure amounting to ₹ 6,234.73 crore for the years 1998-2010 was still to be regularised as detailed in

Appendix 2.2. Non-regularisation of the excess over grants/appropriations for many years is a breach of legislative control over appropriations.

2.3.5 Excess over provisions during 2010-11 requiring regularisation

Table 2.5 contains a summary of the total excess over provision of funds in nine grants/appropriations amounting to ₹ 12.78 crore during 2010-11, requiring regularisation under Article 205 of the Constitution.

Table 2.5: Excess over provisions requiring regularisation during 2010-11

(₹ in crore)

Sl. No.	Number and title of grant/appropriation		Total grant/ appropriation	Expenditure	Excess
Voted Grants -					
1.	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department) – Revenue	24.96	24.98	0.02
2.	11	Commercial Taxes (Commercial Taxes and Registration Department) – Revenue	174.09	177.06	2.97
3.	16	Finance Department – Loans	42.73	49.66	6.93
4.	32	Labour and Employment Department – Capital	16.77	17.77	1.00
5.	33	Law Department – Revenue	15.83	16.66	0.83
6.	37	Prohibition and Excise (Home, Prohibition and Excise Department) – Revenue	67.87	68.81	0.94
7.	48	Transport Department - Capital	134.22	134.25	0.03
Total		Voted	476.47	489.19	12.72
Charged Appropriations -					
8.	38	Public Department – Revenue	0.07	0.11	0.04
9.	40	Irrigation (Public Works Department) – Revenue	0.03	0.05	0.02
Total		Charged	0.10	0.16	0.06
Grand Total			476.57	489.35	12.78

(Source: Appropriation Accounts of Government of Tamil Nadu)

2.3.6 Unnecessary/Excessive/ Inadequate supplementary provision

Supplementary provisions aggregating ₹ 941.34 crore obtained in 19 cases of ₹ 50 lakh or more in each case during the year, proved unnecessary as the expenditure did not come up to the levels of the original provision as detailed in **Appendix 2.3**. In two cases, supplementary provisions of ₹ 26.26 crore proved insufficient leaving an aggregate uncovered excess expenditure of ₹ 9.89 crore as detailed in **Table 2.6**.

Table 2.6: Cases where supplementary provision (₹ 1 crore or more in each case) proved insufficient

(₹ in crore)						
Sl. No.	Grant Number	Original Provision	Supplementary Provision	Total Provision	Actual Expenditure	Excess
Voted						
1	11 - Revenue	152.34	21.76	174.10	177.06	2.96
2	16 - Loans	38.23	4.50	42.73	49.66	6.93
	Total	190.57	26.26	216.83	226.72	9.89

2.3.7 Excessive/unnecessary re-appropriation of funds

Re-appropriation is transfer of funds within a grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Injudicious re-appropriation proved excessive or insufficient and resulted in savings/excess of over ₹ 10 lakh under 687 sub-heads. The excess/savings were more than Rupees two crore under 117 sub-heads as detailed in **Appendix 2.4**.

2.3.8 Unexplained re-appropriations

According to paragraph 151 (ii) of the Tamil Nadu Budget Manual, Volume-I, reasons for the additional expenditure and the savings should be explained in the re-appropriation statement and vague expressions such as “based on actual requirements”, “based on trend of expenditure”, etc., should be avoided. However, a scrutiny of re-appropriation orders issued by the Finance Department revealed that in respect of 2,999 items out of 18,750 items (15.99 *per cent*), reasons given for additional provision/withdrawal of provision in the re-appropriation orders were of general nature like “actual requirement”, “based on latest assessment” and “restriction of expenditure”.

2.3.9 Substantial surrenders

Substantial surrenders (the cases where more than 50 *per cent* of the total provision was surrendered) were made in respect of 190 sub-heads on account of either non-implementation or slow implementation of schemes/programmes. Out of the total provision amounting to ₹ 5,664.45 crore in these 190 schemes, ₹ 4,505.91 crore (79.55 *per cent*) was surrendered, which included cent per cent surrender in 56 schemes (₹ 882.46 crore).

2.3.10 Surrender in excess of actual saving

In 23 cases, the amounts surrendered (₹ 50 lakh or more in each case) were in excess of the actual savings, indicating lack of or inadequate budgetary control in these departments. As against savings of ₹ 2,048.77 crore, the amount surrendered was ₹ 2,827.71 crore, resulting in excess surrender of ₹ 778.94 crore. Details are given in **Appendix 2.5**.

2.3.11 Anticipated savings not surrendered

As per Para 140 the Tamil Nadu Budget Manual, spending departments are required to surrender the grants/appropriations or portion thereof to the Finance Department as and when savings are anticipated. At the close of the year 2010-11, there were, however, three grants/appropriations in which savings had occurred but no part of which were surrendered by the concerned departments. The amount involved in these cases was ₹ 254.31 crore (4.06 *per cent* of the total savings) as indicated in **Table 2.7**.

Table 2.7: Statement of various grants/appropriations in which savings occurred but not surrendered

			(₹ in crore)
Sl.No.	Grant No.	Name of grant/appropriation	Savings
Revenue - Voted			
1.	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department))	203.72
2.	20	Higher Education Department	49.24
Revenue - Charged			
3.	50	Pension and Other Retirement Benefits	1.35
Grand Total			254.31

Similarly, out of the total savings of ₹ 2,786.00 crore under 40 grants/appropriations (savings of Rupees one crore and above were indicated in each grant/appropriation) grants aggregating ₹ 882.99 crore (14.10 *per cent* of the total savings) were not surrendered, details of which are given in **Appendix 2.6**. Besides, in 42 cases, (surrender of funds in excess of ₹ 10 crore), ₹ 4,069.52 crore (**Appendix 2.7**) were surrendered on the last two working days of March 2011 indicating inadequate financial control and the fact that these funds could not be utilised for other development purposes.

2.3.12 Rush of expenditure

According to Article 39 of the Tamil Nadu Financial Code, rush of expenditure in the closing month of the financial year should be avoided. Contrary to this, in respect of the 87 sub-heads listed in **Appendix 2.8**, expenditure exceeding ₹ 10 crore and also more than 50 *per cent* of the total expenditure for the year was incurred in March 2011. Out of these, in 21 cases the entire expenditure was incurred in March 2011.

Appropriate action needs to be taken to regulate and systematise the procedure to avoid heavy expenditure in the closing month of the financial year.

2.4 Advances from Contingency Fund

The Contingency Fund of the State has been established under The Tamil Nadu Contingency Fund Act, 1954 in terms of provisions of Article 267 (2) and 283 (2) of the Constitution of India. Advances from the fund are to be made only for meeting expenditure of an unforeseen and emergent character, postponement of which, till its authorisation by the Legislature would be undesirable. The fund is in the nature of an imprest and its corpus is ₹ 150 crore.

During the year 2010-11, it was noticed that in 98 out of 161 cases wherein funds were drawn from Contingency Fund amounting to ₹ 51.35 crore, as detailed in **Appendix 2.9**, were not fully utilised indicating that the funds were not drawn to meet unforeseen expenditure/urgent expenditure. In respect of 11 cases, the actual expenditure was less than 50 *per cent* of the funds sanctioned as detailed in **Appendix 2.10**. An amount of ₹ 38.90 crore was sanctioned under Contingency Fund in respect of 23 sanctions of which an expenditure of ₹ 29.56 crore was utilised and remained unrecouped (March 2011).

2.5 Conclusion

During 2010-11 expenditure of ₹ 94,218.57 crore was incurred against total grants and appropriations of ₹ 100,467.34 crore, resulting in savings of ₹ 6,248.77 crore. The overall savings were the net result of savings of ₹ 6,261.55 crore offset by excess of ₹ 12.78 crore. Inaccuracies in budgeting resulted in persistent saving of five per cent or more in 18 grants during 2006-11. In 23 cases the amounts surrendered (₹ 50 lakh or more) were in excess of the actual savings. As against savings of ₹ 2,048.77 crore, the amount surrendered was ₹ 2,827.71 crore, resulting in excess surrender of ₹ 778.94 crore. There were three grants/appropriations in which total savings of ₹ 254.31 crore were observed but the same were not surrendered by the concerned departments. Similarly, out of the total saving of ₹ 2,786 crore in 40 other grants/appropriations (saving of ₹ one crore and above), ₹ 882.99 crore were not surrendered.

2.6 Recommendations

- Budgetary controls should be strengthened especially in those departments where savings had been observed for the last five years regularly.
- Excessive/unnecessary supplementary provision and re-appropriation of funds injudiciously should be avoided.
- Contingency Fund should be sanctioned only to the extent required, so as to avoid non-drawal of the amount sanctioned.

CHAPTER III

FINANCIAL REPORTING

CHAPTER III

FINANCIAL REPORTING

A sound internal financial reporting system and the availability of relevant and reliable information significantly contribute to efficient and effective governance by a State Government. Compliance with financial rules, procedures and directives as well as timeliness and quality of reporting are some of the attributes of good governance. Reports on compliance and controls, if effective and operational, assist State Governments in meeting their basic stewardship responsibilities, including strategic planning and decision-making. This chapter provides an overview and status of the State Government’s compliance with various financial rules, procedures and directives during the current year.

3.1 Delay in furnishing of Utilisation Certificates

Article 210A of the Tamil Nadu Financial Code provided that for grants released during a year for specific purposes, Utilisation Certificates (UCs) should be obtained by the departmental officers from the grantees and after verification, these should be forwarded to the Accountant General within 18 months from the date of release, unless specified otherwise. However, in respect of grants and loans paid up to 2009-10, 279 UCs for an aggregate amount of ₹ 1,620.87 crore were in arrears as of September 2011. The department-wise break-up of outstanding UCs is given in **Appendix 3.1** and the year-wise analysis of delays in submission of UCs is summarised in **Table 3.1**.

Table 3.1: Year-wise arrears of Utilisation Certificates

Period	Utilisation certificates outstanding	
	Number	Amount (₹ in crore)
2009-10	90	831.61
2007-09	93	782.75
2005-07	2	3.44
2003-05	Nil	Nil
2001-03	Nil	Nil
2000 and earlier years	94	3.07
Total	279	1,620.87

(Source: Principal Accountant General (A&E), Tamil Nadu)

Out of the above, 39 UCs for an aggregate amount of ₹ 490.70 crore were due from the Revenue Administration Department, 18 UCs for an aggregate amount of ₹ 487.13 crore were due from the Commissioner of Land Reforms

and 106 UCs for an aggregate amount of ₹ 407.34 crore were due from the Rural Development and Panchayat Raj Department and 28 UCs for an aggregate amount of ₹ 102.26 crore were due from the Director of Social Welfare. Non-receipt of UCs for huge amounts indicates that the departmental officers failed to comply with rules and procedures to ensure accountability of the agencies that received Government funds.

3.2 Non-submission/delays in submission of Accounts

In order to identify the institutions which attract audit under Sections 14 and 15 of the Comptroller and Auditor General’s (Duties, Powers and Conditions of Service) Act, 1971, the Government/head of a department is required to furnish to Audit every year, detailed information about the financial assistance given to various institutions, the purposes for which the assistance granted and the total expenditure of these institutions. As per the information furnished to Audit, a total of 608 autonomous bodies/authorities attracted audit by the Comptroller and Auditor General of India.

The annual accounts of 206 autonomous bodies/ authorities due up to 2010-11 had not been received as of July 2011 by the Principal Accountant General (Civil Audit). The details are given in **Appendix 3.2** and their age-wise pendency is presented in **Table 3.2**

Table 3.2: Age-wise arrears of Annual Accounts due from Autonomous Bodies/Authorities

Sl. No.	Delay in Number of Years	Number of the Bodies/ Authorities
1.	0 – 1	34
2.	1 – 3	112
3.	3 – 5	40
4.	5 & above	20
Total		206

(Source: Compiled from annual accounts received from autonomous bodies/authorities)

The major defaulters were educational institutions receiving Government grants for salaries, maintenance etc. Non-submission of annual accounts by a substantial number of autonomous bodies/authorities was in violation of the terms and conditions governing the release of grants by the Government.

3.3 Non-reconciliation of Departmental figures

Non-adjustment of Temporary Advances

Drawing and Disbursing Officers (DDOs) draw temporary advances for the purpose of meeting contingent expenditure either on the authority of standing orders or specific sanction of the State Government. According to Article 99 of the Tamil Nadu Financial Code, the advances should be adjusted by presenting detailed bills and vouchers as soon as possible.

However, 3,580 temporary advances drawn upto 31 March 2011 by six Pay and Accounts officers and 31 District Treasury Officers amounting to ₹ 166.39 crore were remaining unadjusted as on 30 June 2011. Age-wise analysis of advances pending is given in **Table 3.3**.

Table 3.3 Age-wise Analysis of Advances Pending

Sl. No	Pendency	No of Advances	Amount (₹ in crore)
1	More than 10 years	69	3.93
2	More than five years upto 10 years	115	1.99
3	More than one year but less than five years	1,121	83.13
4	Less than one year	2,275	77.34
Total		3,580	166.39

(Source: Office of Principal Accountant General (A&E), Tamil Nadu)

The above instances would prove that laxity in enforcing codal provisions has resulted in pendency of a large number of advances involving substantial amounts.

3.4 Personal Deposit Accounts

Personal Deposit (PD) Accounts are created for parking of funds by debit to the Consolidated Fund of the State and are required to be closed at the end of the financial year by minus debit to the relevant service heads. There were 1,214 PD accounts in 31 District Treasuries and five Pay and Accounts Offices in operation. Of these accounts, 915 PD accounts were not closed as of March 2011 and the balance of ₹ 309.41 crore with these accounts was not transferred back to the respective service heads. Out of 915 accounts, 390 accounts with a balance of ₹ 16.13 crore were not operated during 2010-11.

3.5 Misappropriations, losses, defalcations, etc.

Article 294 of the Tamil Nadu Financial Code stipulates that heads of offices should report all cases of defalcations or loss of public moneys, stores or other movable or immovable properties to the Accountant General. Further, the Financial Code prescribes the principles and procedures to be followed for enforcing responsibility for losses and disposal of such cases.

The State Government reported 540 cases of misappropriation, shortages, theft and loss involving a total amount of ₹ 20.26 crore up to March 2011, on which final action was pending. The department-wise break-up of pending cases and the nature of these cases are given in **Appendix 3.3**. The age-profile of the pending cases and the number of cases pending in each category—misappropriation, defalcation, loss, theft etc., are summarised in **Table 3.4**.

Table 3.4: Profile of Misappropriations, defalcations, thefts, losses, etc.

Age-Profile of the Pending Cases			Nature of the Pending Cases		
Range in Years	Number of Cases	Amount Involved (₹ in lakh)	Nature of the Cases	Number of Cases	Amount Involved (₹ in lakh)
0 - 5	60	839.93	Theft, loss etc.	66	24.20
5 - 10	42	362.27	Misappropriation / defalcation	474	2,002.10
10 - 15	82	506.18	Total	540	2,026.30
15 - 20	102	65.34	Cases of losses, written off during the year	Nil	Nil
20 - 25	96	166.78			
25 and above	158	85.80			
Total	540	2,026.30	Total pending cases	540	2,026.30

(Source: Compiled from information received from heads of departments)

A further analysis indicates that the reasons for which the cases were outstanding could be classified under the categories listed in **Table 3.5**.

Table 3.5: Reasons for outstanding cases of misappropriation, defalcation, theft, loss etc.

Reasons for the Delays		Number of cases	Amount (₹ in lakh)
(i)	Awaiting departmental and criminal investigation	259	729.24
(ii)	Departmental action initiated but not finalised	167	828.09
(iii)	Criminal proceedings finalised but recovery of the amount still pending	66	229.52
(iv)	Awaiting orders for recovery or write off	24	32.19
(v)	Pending in courts of law	24	207.26
Total		540	2,026.30

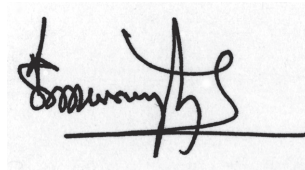
(Source: Compiled from information received from heads of departments)

3.6 Conclusion

Some departmental officers failed to ensure adherence to the terms and conditions relating to timely submission of utilisation certificates and annual accounts by the grantee institutions. The State Government reported 540 cases of misappropriation, shortage, theft and loss involving a total amount of ₹ 20.26 crore up to March 2011, on which final action was pending.

3.7 Recommendations

- Heads of department need to initiate prompt action to submit the utilisation certificates and ensure that all grantee institutions submit their Annual Accounts in time.
- Government should initiate action to clear the pendency in adjustment of temporary advances.
- All Personal Deposit Accounts should be closed and the unspent balances be credited to the Head of Account concerned at the end of every financial year.
- Government/heads of department need to expedite issuance of orders relating to recovery/write off of the outstanding cases of misappropriations, theft, loss etc.



(S. MURUGIAH)

Principal Accountant General (Civil Audit),
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Chennai
The

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(VINOD RAI)

Comptroller and Auditor General of India

New Delhi
The

APPENDICES

Appendix 1.1

(Refer page 1)

State Profile

A. General Data				
Sl. No.	Particulars			Figures
1	Area			1,30,058 sq.km.
2	Population			
	(a) As per 2001 Census.			6.24 crore
	(b) As per 2011 Census			7.21 crore
3	(a) Density of Population (as per 2001 Census) (All India Density = 325 persons per sq.km)			480 persons per sq.km.
	(b) Density of Population (as per 2011 Census) (All India Density = 382 persons per sq.km)			555 persons per sq.km.
4	Population below poverty line* (BPL) (All India Average = 27.5 <i>per cent</i>)			22.5 <i>per cent</i>
5	(a) Literacy (as per 2001 Census) (All India Average = 64.8 <i>per cent</i>)			73.45 <i>per cent</i>
	(b) Literacy (as per 2011 Census) (All India Average = 74.0 <i>per cent</i>)			80.33 <i>per cent</i>
6	Infant mortality** (per 1000 live births). (All India Average = 50 per 1000 live births)			28
7	Life Expectancy at birth*** (All India Average =63.5 years)			66.2 years
8	Gini Coefficient****			
	(a) Rural (All India = 0.30)			0.32
	(b) Urban. (All India = 0.37)			0.36
9	Gross State Domestic Product (GSDP) 2010-2011 at current prices			₹ 5,47,267crore
	Per capita GSDP CAGR (2001-02 to 2010-11)	Tamil Nadu		12.27 <i>per cent</i>
		General Category States		11.62 <i>per cent</i> [@]
10	GSDP CAGR (2001-02 to 2010-11)	Tamil Nadu		15.55 <i>per cent</i>
		General Category States		15.02 <i>per cent</i> [@]
11	Population Growth (2001 to 2011)	Tamil Nadu		15.60 <i>per cent</i>
		General Category States		17.56 <i>per cent</i>
B. Financial Data				
	Particulars			
CAGR		2001-02 to 2009-10		2001-02 to 2010-11
		General Category States	Tamil Nadu	Tamil Nadu
		(In <i>per cent</i>)		
a.	of Revenue Receipts.	15.20	14.56	15.73
b.	of Tax Revenue.	14.53	13.78	18.20
c.	of Non Tax Revenue.	13.87	15.78	12.92
d.	of Total Expenditure.	13.53	14.44	15.99
e.	of Capital Expenditure.	22.61	21.73	24.10
f.	of Revenue Expenditure on Education.	12.73	12.11	13.53
g.	of Revenue Expenditure on Health.	11.97	12.40	14.70
h.	of Salary and Wages	11.45	10.06	12.80
i.	of Pension.	14.09	13.47	15.24

[@] Differs from the other States Audit Reports due to adoption of latest GSDP provided by the Department of Economics and Statistics, Government of Tamil Nadu.

* Source of General data: BPL (Planning Commission and NSSO data, 61 Round),

** Infant mortality rate (SRS Bulletin January 2011), Financial data is based on Finance Accounts of State Government,

*** Life Expectancy at birth (Office of the Registrar General of India; Ministry of Home Affairs) Economic Review 2010-11,

**** Gini Coefficient (Unofficial estimates of Planning Commission and NSSO data, 61st Round 2004-05 MRP).

Gini-coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closer to one inequality is higher.

CAGR = Compounded Annual Growth Rate

Appendix 1.2

(Reference: Paragraph 1.1; Page 2)

Part A: Structure and Form of Government Accounts		
Structure of Government Accounts: The accounts of the State Government are kept in three parts (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.		
Part I: Consolidated Fund: All Receipts and Expenditure on Revenue and Capital Account, Public Debt and Loans and Advances forms the Consolidated Fund of the State.		
Part II: Contingency Fund: Legislature may by law establish a Contingency Fund which is in the nature of an imprest. The Fund is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorization of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head in the Consolidated Fund of the State.		
Part III: Public Account: All other public moneys received by or on behalf of the Government are credited to the Public Account. The expenditure out of this account is not subject to the vote of the Legislature. In respect of the receipts into this account, the Government acts as a banker or trustee. Transactions relating to Debt (other than Public Debt in Part I), Deposits, Advances, Reserve Funds, Remittances and Suspense form the Public Account.		
Part B: Layout of Finance Accounts		
Statement	Title	Layout
	Volume I	
Statement No.1	Statement of Financial Position	Cumulative figures of assets and liabilities of the Government, as they stand at the end of the year, are depicted in the statement. The assets are valued at historical cost. The assets comprise Financial Assets and Physical Assets. The latter are shown against “(i) Capital Expenditure and (ii) Other Capital Expenditure” in this Statement.
Statement No.2	Statement of Receipts and Disbursements	This is a summarised statement showing all receipts and disbursements of the Government during the year in all the three parts in which Government account is kept, namely, the consolidated fund, contingency fund and public account. Further within the consolidated fund, receipts and expenditure on revenue and capital account are depicted distinctly.
Statement No.3	Statement of Receipts (Consolidated Fund)	This statement comprises revenue and capital receipts and receipts from borrowings of the Government consisting of loans from the Government of India, other institutions, market loans raised by the Government and recoveries on account of loans and advances made by the Government.
Statement No.4	Statement of Expenditure (Consolidated Fund)	This statement not only gives expenditure by function (activity) but also summarises expenditure by nature of activity (objects of expenditure).
	Volume II	
Statement No. 5	Statement of Progressive Capital expenditure	This statement details progressive capital expenditure by functions, the aggregate of which is depicted in statement 1.
Statement No.6	Statement of Borrowings and other Liabilities	Borrowings of the Government comprise market loans raised by it (internal debt) and Loans and Advances received from the Government of India. Both these together form the public debt of the State Government. In addition, this summary statement depicts ‘other liabilities’ which are the balances under various sectors in the Public Account. In respect of the latter, the Government as a trustee or custodian of the funds, hence these constitute liabilities of the Government. The statement also contains an Explanatory Note, i.e a note on the quantum of net interest charges met from Revenue Receipts.

Statement	Title	Layout
Statement No.7	Statement of Loans and Advances given by the Government	The loans and advances given by the State Government are depicted in statement 1 and recoveries, disbursements feature in statements 2, 3 and 4. Here, loans and advances are summarised sector and loanee group wise. This is followed by a note on the recoveries in arrear in respect of loans, details of which are maintained by the State departments.
Statement No.8	Statement of Grants-in-aid given by the Government	Presented grantee institutions group wise. It includes a note on grants given in kind also.
Statement No.9	Statement of Guarantees given by the Government	Guarantees given by the State Government for repayment of loans, etc., raised by Statutory Corporations, Government Companies, Local Bodies and other institutions during the year and sums guaranteed outstanding as at the end of the year are presented in this statement.
Statement No.10	Statement of Voted and Charged Expenditure	This statement presents details of voted and charged expenditure of the Government.
Statement No.11	Detailed Statement of Revenue and Capital Receipts by minor heads	This statement presents the revenue and capital receipts of the Government in detail.
Statement No.12	Detailed Statement of Revenue Expenditure by minor heads	This statement presents the details of revenue expenditure of the Government in detail. Non-Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available.
Statement No.13	Detailed Statement of Capital Expenditure	This statement presents the details of capital expenditure of the Government in detail. Non-Plan and Plan figures are depicted separately and a comparison with the figures for the previous year are available. Cumulative capital expenditure upto the end of the year is also depicted.
Statement No.14	Detailed Statement of Investments of the Government	The position of Government Investment in the share capital of different concerns is depicted in this statement for the current and previous year. Details include type of shares held, face value, dividend received etc.
Statement No.15	Detailed Statement on Borrowings and other Liabilities	Details of borrowings (market loans raised by the Government and Loans etc from GOI) by minor heads, the maturity and repayment profile of all loans is provided in this statement. This is the detailed statement corresponding to statement 6.
Statement No.16	Detailed Statement on Loans and Advances made by Government	The details of loans and advances given by the Government, the changes in loan balances, loans written off, interest received on loans etc., is presented in this statement. It also presents plan loans separately. This is the detailed statement corresponding to statement 7.
Statement No.17	Detailed Statement on Sources and Application of funds for expenditure other than on Revenue Account	The capital and other expenditure (other than on revenue account) and the sources of fund for the expenditure are depicted in this statement.
Statement No.18	Detailed Statement on Contingency Fund and Public Account transactions	The statement shows changes in Contingency Fund during the year, the appropriations to the Fund, expenditure, amount recouped etc. It also depicts the transactions in Public Account in detail.
Statement No.19	Detailed Statement on Investments of Earmarked Funds	This statement shows the details of investment out of Reserve Funds in Public Account.

Appendix 1.3

(Reference: Paragraph 1.1; Page 2)

Part A: Methodology adopted for assessment of fiscal position

The norms/Ceilings prescribed by the TFC for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the Governments in Tamil Nadu Fiscal Responsibility Act, 2003 and in other Statements required to be laid in the legislature under the Act (**Part B of this Appendix**) are used to make qualitative assessment of the trends and patterns of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilization of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP. The trends in GSDP for the last five years are indicated below:

Trends in Gross State Domestic Product (GSDP)

	2006-07	2007-08	2008-09	2009-2010	2010-11
Gross State Domestic Product (₹ in crore)	3,10,526	3,50,819	4,01,336	4,73,519	5,47,267
Growth rate of GSDP (per cent)	20.44	12.98	14.40	17.99	15.57

Source: Directorate of Economics and Statistics

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
Development Expenditure	Social Services expenditure + Economic Services expenditure
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock * Interest spread
Interest received as per cent to Loans Outstanding	$\text{Interest Received} [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
Revenue Deficit	Revenue Receipt – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenue (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

Part B: The Tamil Nadu Fiscal Responsibility Act, 2003

The State Government enacted the Tamil Nadu Fiscal Responsibility Act, 2003 which was amended first to bring it in line with the requirements prescribed by the Twelfth Finance Commission and then by the Thirteenth Finance Commission to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit, sustainable debt management consistent with fiscal stability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term fiscal framework. The Act prescribed the following fiscal management targets:

(a) Reduce the revenue deficit in each of financial year commencing from the 1st April 2005 so as to eliminate it by 31st March 2012 and maintain it at that level or generate revenue surplus thereafter.

(b) Reduce fiscal deficit in each financial year, commencing from the 1st April 2005, so as to bring it down to not more than three *per cent* of GSDP by 31st March 2012.

I Cap outstanding guarantees within 100 *per cent* of Revenue receipts of previous year or 10 *per cent* of GSDP, whichever is the least.

Appendix 1.4

(Reference: Paragraphs 1.1, 1.3 and 1.7.2; Pages 2, 7 and 23)

Time series data on the State Government finances

	₹ in crore)				
	2006-2007	2007-2008	2008-2009	2009-2010	2010-11
Part A. Receipts					
1. Revenue Receipts	40,913 (38)	47,520 (39)	55,042 (37)	55,844 (35)	70,188 (37)
(i) Tax Revenue	27,771 (68)	29,619 (62)	33,684 (61)	36,547 (65)	47,782 (68)
Taxes on Agricultural Income	..	..	..	..	1
Taxes on Sales, Trade, etc	17,727 (64)	18,156 (61)	20,675 (61)	22,662 (62)	28,614 (60)
State Excise	3,986 (14)	4,764 (16)	5,756 (17)	6,741 (18)	8,116 (17)
Taxes on Vehicles	1,261 (5)	1,483 (5)	1,710 (5)	2,025 (6)	2,660 (6)
Stamps and Registration fees	2,997 (11)	3,805 (13)	3,794 (11)	3,662 (10)	4,651 (10)
Land Revenue	121 (..)	78 (..)	208 (1)	117 (-)	113 (..)
Taxes on Goods and Passengers	1244 (4)	1097 (4)	979 (3)	1,092 (3)	1,626 (3)
Other Taxes	435 (2)	236 (1)	562 (2)	248 (1)	2,001 (4)
(ii) Non Tax Revenue	3,422 (8)	3,304 (7)	5,712 (10)	5,027 (9)	4,652 (7)
(iii) State's share of Union taxes and duties	6,394 (16)	8,065 (17)	8,511 (16)	8,756 (16)	10,914 (15)
(iv) Grants in aid from Government of India	3,326 (8)	6,532 (14)	7,135 (13)	5,514 (10)	6,840 (10)
2. Miscellaneous Capital Receipts	..	..	..	..	..
3. Recoveries of Loans and Advances	1602 (1)	1013 (1)	1934 (1)	2,587 (2)	770 (-)
4. Total Revenue and Non debt capital receipts (1+2+3)	42,515	48,533	56,976	58,431	70,958
5. Public Debt Receipts	7,147 (7)	7,647 (6)	11,841 (8)	15,557 (9)	14,492 (8)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	6,820	6,868	10,798	14,527	13,045
Net transactions under Ways and Means Advances and Overdrafts	..	..	..	..	..
Loans and Advances from Government of India	327	779	1,043	1,030	1,447
6. Total Receipts in the Consolidated Fund (4+5)	49,662	56,180	68,817	73,988	85,450
7. Contingency Fund Receipts	16	..	..	1	..
8. Public Account Receipts	57,895 (54)	65,917 (54)	81,409 (54)	87,275 (54)	1,06,700 (55)
9. Total Receipts of the State (6+7+8)	1,07,573	1,22,097	1,50,226	1,61,264	1,92,150
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	38,265 (36)	42,975 (36)	53,590 (37)	59,375 (38)	72,916 (37)
Plan	7,201 (19)	8,297 (19)	10,538 (20)	12,773 (22)	14,267 (20)
Non Plan	31,064 (81)	34,678 (81)	43,052 (80)	46,602 (78)	58,649 (80)
General Services (including interest payments)	14,995	16,129	18,578	20,297	25,924
Social Services	13,026	15,726	21,371	22,957	28,909
Economic Services	7,797	7,771	9,661	12,122	12,222
Grants-in-aid and contributions	2,447	3,349	3,980	3,999	5,861
11. Capital Expenditure	5,952 (6)	7,462 (6)	9,104 (6)	8,573 (5)	12,436 (6)
Plan	5,853 (98)	7,259 (97)	9,071 (100)	8,425 (98)	12,219 (98)
Non Plan	99 (2)	203 (3)	33	148 (2)	217 (2)
General Services	195	277	230	530	742
Social Services	1,132	1,239	1,434	2,151	4,123
Economic Services	4,626	5,946	7,440	5,892	7,571
12. Disbursement of Loans and Advances	2,254 (2)	1,782 (1)	2,830 (2)	2,290 (1)	2,252 (1)
13. Total (10+11+12)	46,471	52,219	65,524	70,238	87,604
14. Repayments of Public Debt	4,690 (4)	3,546 (3)	2,216 (1)	2,512 (2)	3,297 (2)
Internal Debt (excluding Ways and Means Advances and Overdrafts)	4,150	3,235	1,897	2,180	2,886
Net transactions under Ways and Means Advances and Overdraft	..	..	..	..	..
Loans and Advances from Government of India	540	310	319	332	411

	₹ in crore)				
	2006-2007	2007-2008	2008-2009	2009-2010	2010-11
15. Appropriation to Contingency Fund	..	..	..	..	..
16. Total disbursement out of Consolidated Fund (13+14+15)	51,161	55,765	67,740	72,750	90,901
17. Contingency Fund disbursements	..	..	1	..	30
18. Public Account disbursements	55,326 (52)	64,661 (54)	78,429 (54)	85,256 (54)	1,04,959 (54)
19. Total disbursement by the State (16+17+18)	1,06,487	1,20,426	1,46,170	1,58,006	1,95,890
<i>Part C. Deficits/Surplus</i>					
20. Revenue Deficit(-)/Revenue Surplus (+) (1-10)	2648	4545	1452	(-) 3,531	(-) 2,728
21. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-) 3,956	(-) 3686	(-) 8,548	(-) 11,807	(-) 16,646
22. Primary Deficit (21+23)	1,550	2,400	(-) 2,585	(-) 5,140	(-) 8,706
<i>Part D. Other data</i>					
23. Interest Payments (included in revenue expenditure)	5,506	6,086	5,963	6,667	7,940
24. Financial Assistance to local bodies etc.,	8,737	8,401	10,237	10,817	13,915
25. Ways and Means Advances/Overdraft availed (days)					
Ways and Means Advances availed (days)	..	..	..	..	..
Overdraft availed (days)	..	..	..	..	..
26. Interest on Ways and Means Advances/Overdraft	..	..	..	..	..
27 Gross State Domestic Product (GSDP) [@]	3,10,526	3,50,819	4,01,336	4,73,519	5,47,267
28 Outstanding Fiscal liabilities (year end)	66,320	71,072	83,662	99,180	1,11,657
29. Outstanding guarantees (year end) (including interest)	4,038	5,410	4,633	6,297	15,955
30. Maximum amount guaranteed (year end)	15,942	20,090	11,062	12,830	16,884
31. Number of incomplete projects (in numbers)	82	49	56	59	62
32. Capital blocked in incomplete projects	565	1,223	309	723	1,209
<i>Part E: Fiscal Health Indicators</i>	(in ratios)				
<i>I Resource Mobilization</i>					
33. Own Tax revenue/GSDP	8.9	8.4	8.4	7.7	8.73
34. Own Non-Tax Revenue/GSDP	1.1	0.9	1.4	1.1	0.85
35. Central Transfers/GSDP	3.1	4.2	3.9	3.0	3.24
<i>II Expenditure Management</i>					
36. Total Expenditure/GSDP	14.9	14.9	16.3	14.8	16.00
37. Total Expenditure/Revenue Receipts	113.6	109.9	119.0	125.8	124.81
38. Revenue Expenditure/Total Expenditure	82.3	82.3	81.8	84.5	83.23
39. Expenditure on Social Services/Total Expenditure	28.0	30.1	32.6	32.7	33.00
40. Expenditure on Economic Services/Total Expenditure	16.8	14.9	14.7	17.3	13.95
41. Capital Expenditure/Total Expenditure	12.8	14.3	13.9	12.2	14.20
42. Capital Expenditure on Social and Economic Services/Total Expenditure.	12.4	13.8	13.5	11.5	13.34
<i>III Management of Fiscal Imbalances</i>					
43. Revenue deficit (surplus)/GSDP	0.9	1.3	0.4	(-) 0.8	(-) 0.50
44. Fiscal deficit/GSDP	(-) 1.3	(-) 1.1	(-) 2.1	(-) 2.5	(-) 3.04
45. Primary Deficit (surplus) /GSDP	0.5	0.7	(-) 0.6	(-) 1.1	(-) 1.59
46. Revenue Deficit/Fiscal Deficit	(-) 66.9	(-) 123.3	(-) 17.0	29.9	16.39
47. Primary Revenue Balance/GSDP	2.6	3.0	1.9	0.7	0.95
<i>IV Management of Fiscal Liabilities</i>					
48. Fiscal Liabilities/GSDP	21.4	20.3	20.8	20.9	20.40
49. Fiscal Liabilities/RR	162.1	149.6	152.0	177.6	159.08
50. Primary deficit vis-à-vis quantum spread	158.4	80.2	(-) 26.4	(-) 133.9	(-) 109.18
51. Debt Redemption (Principal +Interest)/ Total Debt Receipts	65.6	46.4	18.7	16.1	22.75
<i>V Other Fiscal Health Indicators</i>					
52. Return on Investment	0.6	0.4	0.5	0.4	0.22
53. Balance from Current Revenue (₹ in crore)	7,550	10,223	7,931	5,710	7,709
54. Financial Assets/Liabilities	0.67	0.76	0.81	0.80	0.80

Figures in bracket represent percentages (rounded) to total of each sub-heading
 @ GSDP figures communicated by the Government adopted.

Appendix 1.5

(Reference: Paragraphs 1.1.1, 1.7.1 and 1.7.4; Page 2, 22 and 24)

Part A: Abstract of Receipts and Disbursements for the year 2010-11

(₹ in crore)

		Receipts				Disbursements				
2009-10				2010-11	2009-10		Non-Plan	Plan	Total	2010-11
		Section-A: Revenue								
55,844.13	I	Revenue receipts		70,187.62	59,375.35	I	Revenue expenditure-			72,916.31
36,546.67		-Tax revenue	47,782.18		20,296.54		General services	25,896.04	27.39	25,923.43
					22,957.52		Social Services-	17,651.00	11,258.15	28,909.15
5,027.05		-Non-tax revenue	4,651.45		10,711.13		-Education, Sports, Art and Culture	12,487.52	978.25	13,465.77
					3,016.52		-Health and Family Welfare	2,456.02	1,619.66	4,075.68
8,756.19		-State's share of Union Taxes	10,913.97		2,309.39		-Water Supply, Sanitation, Housing and Urban Development	255.27	1,547.44	1,802.71
					793.89		-Information and Broadcasting	42.22	1,011.81	1,054.03
1,800.20		-Non-Plan grants	2,812.55		1,207.07		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	546.39	879.05	1,425.44
2,253.25		-Grants for State Plan Schemes	2,141.95		221.21		-Labour and labour Welfare	178.19	109.22	287.41
					4,643.61		-Social Welfare and Nutrition	1,624.11	5,112.28	6,736.39
1,460.77		-Grants for Central and Centrally sponsored Plan Schemes	1,885.52		54.70		-Others	61.28	0.44	61.72
					12,121.88		Economic Services-	9,749.11	2,473.25	12,222.36
					3,186.32		-Agriculture and Allied Activities	1,804.86	1,217.63	3,022.49
					1,160.67		-Rural Development	253.84	552.99	806.83
					13.56		-Special Areas Programmes	0.93	8.15	9.08
					785.59		-Irrigation and Flood control	798.85	33.25	832.10
					1,315.26		-Energy	1,266.09	2.13	1,268.22
					456.63		-Industry and Minerals	896.65	496.15	1,392.80
					968.37		-Transport	604.45	17.20	621.65
					8.66		-Science, Technology and Environment	0.83	20.18	21.01
					4,226.82		-General Economic Services	4,122.61	125.57	4,248.18
					3,999.41		Grants-in-aid and Contributions-	5,353.24	508.13	5,861.37
		Total of I			59,375.35		Total of I	58,649.39	14,266.92	72,916.31
3,531.22	II	Revenue deficit carried over to Section B		2,728.69	..	II	Revenue Surplus carried over to Section B	..	..	..
59,375.35		Total		72,916.31	59,375.35		Total			72,916.31
		Section-B : Others								
	III	Opening Cash balance including Permanent Advances and Cash Balance Investment		19,486.45	..	III	Opening Overdraft from Reserve Bank of India	..	..	..
	IV	Miscellaneous Capital receipts		..	8,572.59	IV	Capital Outlay-			12,436.27
					529.79		General Services-	218.81	522.85	741.66
					2,150.66		Social Services-	2.74	4,120.43	4,123.17
					361.58		-Education, Sports, Art and Culture	(-) 0.02	358.49	358.47
					454.31		-Health and Family Welfare	..	325.62	325.62
					1,210.46		-Water Supply, Sanitation, Housing and Urban Development	(-) 0.13	3,140.49	3,140.36
					0.49		-Information and Broadcasting	1.59	1.41	3.00

contd..

Receipts						Disbursements					
					110.99		-Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	..	76.80	76.80	
					2.95		-Social Welfare and Nutrition	..	199.85	199.85	
					9.88		-Others	1.30	17.77	19.07	
					5,892.14		Economic Services-	(-) 4.53	7,575.97	7,571.44	
					938.64		-Agriculture and Allied Activities	(-) 15.56	474.94	459.38	
					1,232.94		-Rural Development	..	1,615.52	1,615.52	
					41.22		-Special Areas Programmes	..	36.69	36.69	
					748.03		-Irrigation and Flood Control	..	859.54	859.54	
					135.00		-Energy	..	1,335.13	1,335.13	
					6.00		-Industry and Minerals	..	75.91	75.91	
					2,777.05		-Transport	11.03	3,166.73	3,177.76	
					13.25		-General Economic Services	..	11.51	11.51	
					8,572.59		Total of IV	217.03	12,219.24	12,436.27	
2,587.11	V	Recoveries of Loans and Advances-		770.25	2,290.56	V	Loans and Advances disbursed-				2,251.91
196.52		-From Power Projects	43.28		0.11		-For Power Projects			..	
85.16		-From Government Servants	96.02		108.11		-To Government Servants			159.25	
2,305.43		-From Others	630.95		2,182.34		-To Others			2,092.66	
..	VI	Revenue Surplus brought down		..	3,531.22	VI	Revenue Deficit brought down				2,728.69
15,556.84	VII	Public debt receipts-		14,492.48	2,511.81	VII	Repayment of Public debt-				3,297.19
..		-External debt		..			-External debt				..
14,526.99		-Internal debt other than Ways and Means Advances and overdrafts	13,045.47		2,179.82		-Internal debt other than Ways and Means Advances and Overdrafts			2,886.50	
..		- Net transactions under Ways and Means Advances	..		..		- Net transactions under Ways and Means Advances			..	
..		- Net transactions under overdraft	..		331.99		-Repayment of Loans and Advances to Central Government			410.69	
1,029.85		-Loans and Advances from Central Government	1,447.01								
..	VIII	Appropriation to Contingency Fund	..		..	VIII	Appropriation to Contingency Fund				..
0.51	IX	Amount transferred to Contingency Fund	..	..	..	IX	Expenditure from Contingency Fund				29.56
87,275.13	X	Public Account receipts-		1,06,699.60	85,256.27	X	Public Account disbursements-				1,04,958.71
4,259.10		-Small Savings and Provident Funds	5,049.86		3,279.41		-Small Savings and Provident Funds			3,778.20	
1,363.38		-Reserve Funds	1,461.55		545.96		-Reserve Funds			2,567.54	
58,494.68		-Suspense and Miscellaneous	73,897.92		5,9041.73		-Suspense and Miscellaneous			73,879.78	
3,711.14		-Remittance	4,095.86		3,654.49		-Remittances			3,965.01	
19,446.83		-Deposits and Advances	22,194.41		18,734.68		-Deposits and Advances			20,768.18	
	XI	Closing Overdraft from Reserve Bank of India	..	..	19,486.45	XI	Cash Balance at end-				15,746.45
					16.80		-Cash in Treasuries and Local Remittances			16.80	
					(-) 422.21		-Deposits with Reserve Bank			(-) 537.98	
					9.04		-Departmental Cash Balance including permanent Advances			9.07	
					19,882.82		Cash Balance Investment and earmarked funds			16,258.56	
1,81,024.25		Total		2,14,365.09	1,81,024.25		Total				2,14,365.09

Appendix 1.5 (concl'd.)**Part B: Summarised financial position of the Government of Tamil Nadu
as on 31 March 2011**

(₹ in crore)

As on 31.03.2010	Liabilities	As on 31.03.2011
71,497.55	Internal Debt -	81,656.52
41,018.60	Market Loans bearing interest	49,722.12
1.25	Market Loans not bearing interest	1.37
1,052.92	Loans from Life Insurance Corporation of India	977.89
29,424.78	Loans from other Institutions	30,955.14
..	Ways and Means Advances	..
..	Overdrafts from Reserve Bank of India	..
8,356.68	Loans and Advances from Central Government -	9,392.99
5.62	Pre 1984-85 Loans	5.62
93.30	Non-Plan Loans	92.27
8,141.52	Loans for State Plan Schemes	9,187.71
22.16	Loans for Central Plan Schemes	20.96
94.08	Loans for Centrally Sponsored Plan Schemes	86.43
150.00	Contingency Fund	120.44
9,028.29	Small Savings, Provident Funds, etc.	10,299.95
8,037.64	Deposits	9,465.47
4,710.76	Reserve Funds	3,604.77
465.00	Remittance Balances	595.85
1,02,245.92		1,15,135.99
	Assets	
57,472.83	Gross Capital Outlay on Fixed Assets -	69,909.38
8,107.24	Investments in shares of Companies, Corporations, etc.	10,222.64
49,365.59	Other Capital Outlay	59,686.74
7,517.29	Loans and Advances -	8,998.95
188.56	Loans for Power Projects	145.28
6,925.25	Other Development Loans	8,387.20
403.48	Loans to Government servants and Miscellaneous loans	466.47
2,450.87	Reserve Fund Investments	2,762.29
6.93	Advances	8.53
(-) 2,486.58	Suspense and Miscellaneous Balances	(-) 2,480.06
17,035.58	Cash -	12,984.16
16.80	Cash in Treasuries and Local Remittances	16.80
(-) 422.21	Deposits with Reserve Bank	(-) 537.98
9.04	Departmental Cash Balance including Permanent Advances	9.07
17,431.95	Cash Balance Investments	13,496.27
20,249.00	Deficit on Government Account -	22,952.74
3,531.22	(i) Revenue Deficit of the current year	2,728.69
(-) 24.52	(ii) Miscellaneous Deficit	24.67
16,742.30 [@]	Accumulated deficit at the beginning of the year	20,199.38 [@]
1,02,245.92		1,15,135.99

[@] Differs from the figures shown in the previous years' account due to proforma corrections.

Explanatory Notes for Appendices 1.4 and 1.5:

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.5, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable or items like depreciation or variation in stock figures, etc., do not figure in the accounts.

Suspense and Miscellaneous balances include cheques issued but not paid, payments made on behalf of the State and other pending settlements, etc.

There was a difference of ₹ 6.05 crore (Net Credit) between the figures reflected in the Accounts : ₹ 537.98 crore (net credit) and that intimated by the Reserve Bank of India : ₹ 531.93 crore (net debit). Difference to the extent of ₹ 4.94 crore (net debit) comprising a Debit of ₹ 85.50 crore and a Credit of ₹ 80.86 crore stands cleared at the end of June 2011 leaving a balances of Net Credit of ₹ 10.99 crore (Debit ₹ 6.93 crore and Credit ₹ 17.92 crore).

Appendix 2.1

(Reference: Paragraph 2.3.1; Page 34)

Statement showing cases where savings exceeded ₹ 10 crore each and also by
20 per cent or more of the total provision

Sl. No.	Grant/ Appropriation Number	Name of Grant /Appropriation	Provi- sion	Actual expen- diture	Saving	Percentage of Saving over Provision
			(₹ in crore)			
		Voted Grants				
		A Revenue				
1	10	Commercial Taxes (Commercial Taxes and Registration Department)	297.64	237.12	60.51	20.33
2	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	882.17	678.45	203.72	23.09
		B Capital				
3	05	Agriculture Department	164.82	131.30	33.52	20.34
4	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	70.69	21.70	48.99	69.30
5	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	50.62	25.20	25.42	50.22
6	12	Co-operation (Cooperation, Food and Consumer Protection Department)	403.13	275.24	127.89	31.72
7	15	Environment and Forest Department	125.39	95.86	29.53	23.55
8	19	Health and Family Welfare Department	28.32	4.28	24.04	84.89
9	20	Higher Education Department	105.06	55.37	49.69	47.30
10	26	Housing and Urban Development Department	949.90	655.69	294.21	30.97
11	40	Irrigation (Public Works Department)	1051.50	824.97	226.53	21.54
12	41	Revenue Department	279.97	200.00	79.97	28.56
		C Loans				
13	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	25.00	4.21	20.79	83.18
14	27	Industries Department	366.85	276.94	89.91	24.51
15	34	Municipal Administration and Water Supply Department	328.15	261.87	66.28	20.20

Appendix 2.2
(Reference: Paragraph 2.3.4; Page 38)

Excess over provisions relating to previous years requiring regularisation

Year	Number of grants/ appropriations	Grant/ appropriation numbers	Amount of excess (₹ in crore)	Stage of consideration by Public Accounts Committee (PAC)
1998-99	16 Grants 2 Appropriations	3,5,6,17,20,27,30,33,35,38,39,40,48,50, 52 and 57 45 and Debt Charges	232.85	Explanatory notes are awaited. Not yet discussed by PAC
1999-2000	9 Grants 1 Appropriation	2,17,26,33,35,38,41,45, and 46 29	362.99	Explanatory notes are awaited. Not yet discussed by PAC
2000-01	6 Grants 7 Appropriations	6, 21, 29, 35, 47 and 61 Debt Charges, 29, 35, 41, 42, 54 and Public Debt-Repayment	2,239.47	Explanatory notes are awaited. Not yet discussed by PAC
2001-02	3 Grants 4 Appropriations	32, 35 and 41 16, 42, 54 and Public Debt- Repayment	379.38	Explanatory notes are awaited. Not yet discussed by PAC.
2002-03	12 Grants 4 Appropriations	Revenue – 1, 14, 16, 20, 35, 38, 48 and 49 Capital – 6 and 26 Loans – 5, 20 and 40 Revenue – 1 and 21 Capital – 20 Loans – Public Debt – Repayment	2,436.71	Explanatory notes are awaited. Not yet discussed by PAC.
2003-04	7 Grants 5 Appropriations	Revenue – 33, 40 Capital – 5, 27, 28, 43, 47 Revenue – 1, 14, 38, 48, Debt Charges	154.61	Explanatory notes are awaited. Not yet discussed by PAC.
2004-05	7 Grants 5 Appropriations	Revenue – 14, 33 and 36 Capital – 19 and 22 Loans – 20 and 21 Revenue – 1,14,37,40 and 48	2.82	Explanatory notes are awaited. Not yet discussed by PAC.
2005-06	6 Grants 4 Appropriations	Revenue – 8 and 38 Capital – 3 and 46 Loans – 12 and 21 Revenue – 22,23,37 and 48	9.00	Explanatory notes are awaited. Not yet discussed by PAC.
2006-07	6 Grants 2 Appropriations	Revenue –40 Capital – 5, 28, 44 and 47 Loans – 49 Revenue – 2 and 38	95.61	Explanatory notes are awaited. Not yet discussed by PAC.
2007-08	6 Grants	Revenue –18, 40, 42, 51 Capital – 35 and 48	113.04	Explanatory notes are awaited. Not yet discussed by PAC.
2008-09	4 Grants 2 Appropriations	Revenue –40 Capital –48 Loans – 12 and 26 Revenue –3 ; Capital –21	153.65	Explanatory notes are awaited. Not yet discussed by PAC.
2009-10	8 Grants 2 Appropriations	Revenue –26,40 and 43 Capital – 14,44 and 47 Loans – 16 and 43 Revenue –2 and 50	54.60	Explanatory notes are awaited. Not yet discussed by PAC.
		Total	6234.73	

Appendix 2.3

(Reference: Paragraph 2.3.6; Page 38)

Cases where supplementary provision (₹ 50 lakh or more in each case)
proved unnecessary

(₹ in thousands)

Sl. No.	Grant Number	Original Provision	Actual expenditure	Savings out of Original provision	Supplementary provision
	A Revenue (Charged)				
1.	03	871410	838358	33052	55389
Total for Charged		871410	838358	33052	55389
	A Revenue (Voted)				
2.	05	18772570	18346287	426283	1173220
3.	10	2677814	2371228	306586	298560
4.	17	8551875	6784537	1767338	269820
5.	21	10558660	10193183	365477	1073622
6.	23	1683013	1600287	82726	136470
7.	24	1285614	1277677	7937	40161
8.	27	6852456	6697178	155278	1425633
9.	30	722341	699711	22630	25449
10.	32	4836666	4655066	181600	526908
11.	35	471126	463459	7667	33073
Total for Voted		56412135	53088613	3323522	5002916
Total - Revenue		57283545	53926971	3356574	5058305
	B Capital (Voted)				
12.	09	478803	251981	226822	27370
13.	12	3906104	2752415	1153689	125214
14.	13	55901	19000	36901	7000
15.	19	98312	42847	55465	184932
16.	39	10518861	9278714	1240147	48536
17.	40	10381480	8249685	2131795	133560
18.	43	2532228	2501933	30295	33742
Total for Voted		27971689	23096575	4875114	560354
Total - Capital		27971689	23096575	4875114	560354
	C – Loans (Charged)				
19.	54	34153576	32971914	1181662	1059559
Total – Loans		34153576	32971914	1181662	1059559
Grand Total		119408810	109995460	9413350	6678218

Appendix 2.4

(Reference: Paragraph 2.3.7; Page 39)

Excess/Unnecessary/Insufficient re-appropriation of funds

(₹ in lakh)

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
1.	03	Administration of Justice	2014.00.105.AB	-1721.97	-261.90
2.	03	Administration of Justice	2014.00.108.AA	-388.82	293.21
3.	05	Agriculture Department	2401.00.109.AK	-74.17	539.53
4.	05	Agriculture Department	2401.00.119.AG	-96.80	-219.22
5.	05	Agriculture Department	2401.00.119.AK	13.29	230.97
6.	05	Agriculture Department	2401.00.119.BB	562.49	475.00
7.	05	Agriculture Department	2401.00.119.BC	-594.01	-475.00
8.	05	Agriculture Department	2401.00.789.JA	19.92	1648.70
9.	05	Agriculture Department	2401.00.789.JQ	-1630.00	-1650.00
10.	10	Commercial Taxes (Commercial Taxes and Registration Department)	2040.00.001.AA	-740.77	285.53
11.	10	Commercial Taxes (Commercial Taxes and Registration Department)	2040.00.101.AB	-3530.94	733.72
12.	11	Stamps and Registration (Commercial Taxes and Registration Department)	2030.03.001.AB	67.42	376.94
13.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	4408.01.190.JB	-60.00	-439.00
14.	15	Environment and Forest Department	2406.01.001.AB	415.55	-264.23
15.	15	Environment and Forest Department	2406.01.800.JC	159.45	-271.65
16.	15	Environment and Forest Department	4406.01.800.SB	-287.50	255.00
17.	16	Finance Department	2054.00.800.JB	-0.01	-250.02
18.	16	Finance Department	7610.00.800.AB	-0.01	1010.26
19.	17	Handlooms and Textiles (Handlooms, Handicrafts, Textiles and Khadi Department)	2235.60.200.JK	-350.32	-283.25
20.	19	Health and Family Welfare Department	2210.01.110.AA	-1056.10	663.48
21.	19	Health and Family Welfare Department	2210.01.110.AB	-1656.40	626.12
22.	19	Health and Family Welfare Department	2210.01.110.AJ	892.14	-834.81
23.	19	Health and Family Welfare Department	2210.01.110.AK	162.84	-281.14
24.	19	Health and Family Welfare Department	2210.01.110.AW	3133.89	2883.35
25.	19	Health and Family Welfare Department	2210.01.110.AX	-1188.88	262.81
26.	19	Health and Family Welfare Department	2210.01.110.AY	384.70	-668.22

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
27.	19	Health and Family Welfare Department	2210.01.110.DD	371.38	-410.88
28.	19	Health and Family Welfare Department	2210.01.110.DI	1982.75	-1764.08
29.	19	Health and Family Welfare Department	2210.01.110.DK	-131.29	588.00
30.	19	Health and Family Welfare Department	2210.02.104.AF	254.19	350.75
31.	19	Health and Family Welfare Department	2210.03.103.BI	-1863.36	-529.67
32.	19	Health and Family Welfare Department	2210.04.104.AA	-418.53	577.26
33.	19	Health and Family Welfare Department	2210.05.105.AL	-99.04	-507.67
34.	19	Health and Family Welfare Department	2210.05.105.BI	-19.52	-323.26
35.	19	Health and Family Welfare Department	2210.05.105.BM	1983.38	-1741.39
36.	19	Health and Family Welfare Department	2210.05.105.BQ	43.94	370.58
37.	19	Health and Family Welfare Department	2210.06.101.AG	-443.05	242.55
38.	19	Health and Family Welfare Department	2210.80.789.JB	-59.60	-466.66
39.	19	Health and Family Welfare Department	2210.80.800.JB	-1476.70	-6010.26
40.	19	Health and Family Welfare Department	2235.60.200.KG	-1522.00	921.47
41.	20	Higher Education Department	2202.03.103.AA	5011.11	-1527.71
42.	20	Higher Education Department	2202.03.103.AB	2922.91	-1501.23
43.	20	Higher Education Department	2202.03.104.AA	-5640.18	-1316.99
44.	20	Higher Education Department	2202.03.104.AB	-1214.36	207.39
45.	21	Highways Department	3054.80.001.AE	32.61	203.06
46.	21	Highways Department	3054.80.004.AA	-10.60	-277.34
47.	21	Highways Department	5054.03.337.JJ	-6390.00	-252.60
48.	22	Police (Home, Prohibition and Excise Department)	2055.00.101.AA	-561.61	488.38
49.	22	Police (Home, Prohibition and Excise Department)	2055.00.101.AB	-1966.42	505.26
50.	22	Police (Home, Prohibition and Excise Department)	2055.00.104.AA	-4558.94	708.31
51.	22	Police (Home, Prohibition and Excise Department)	2055.00.108.AB	-95.99	-457.19
52.	22	Police (Home, Prohibition and Excise Department)	2055.00.108.AC	-2357.96	834.90
53.	22	Police (Home, Prohibition and Excise Department)	2055.00.109.AA	-1158.92	824.46
54.	22	Police (Home, Prohibition and Excise Department)	2055.00.114.AA	-988.68	-273.64
55.	22	Police (Home, Prohibition and Excise Department)	2055.00.115.AA	-1269.78	-271.59
56.	27	Industries Department	2852.08.600.JB	-100.00	-300.00
57.	32	Labour and Employment Department	2230.03.101.AA	-658.34	-767.93

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
58.	34	Municipal Administration and Water Supply Department	2217.05.192.JL	9.79	325.20
59.	34	Municipal Administration and Water Supply Department	4215.01.800.PB	-16000.00	783.30
60.	38	Public Department	2015.00.103.AA	-737.82	978.30
61.	39	Buildings (Public Works Department)	4210.01.110.JA	-10429.85	-630.09
62.	39	Buildings (Public Works Department)	4216.80.800.JU	54.31	241.97
63.	40	Irrigation (Public Works Department)	2701.80.001.AF	1107.77	-530.93
64.	40	Irrigation (Public Works Department)	2701.80.800.AA	-12784.29	-42857.64
65.	40	Irrigation (Public Works Department)	2701.80.800.AB	10.37	-268.43
66.	40	Irrigation (Public Works Department)	2711.01.800.AC	-214.50	1196.47
67.	40	Irrigation (Public Works Department)	4701.01.211.JA	10.74	961.41
68.	40	Irrigation (Public Works Department)	4701.03.345.JA	28.98	1461.05
69.	40	Irrigation (Public Works Department)	4701.03.352.PA	33.84	218.22
70.	40	Irrigation (Public Works Department)	4701.03.360.JA	1022.53	348.25
71.	40	Irrigation (Public Works Department)	4701.03.363.PB	-988.70	367.40
72.	40	Irrigation (Public Works Department)	4701.03.375.PA	-63.71	219.86
73.	40	Irrigation (Public Works Department)	4701.03.375.PB	-409.53	-336.51
74.	40	Irrigation (Public Works Department)	4701.03.381.JA	-3305.33	1445.37
75.	40	Irrigation (Public Works Department)	4701.03.381.JB	-5292.80	888.26
76.	40	Irrigation (Public Works Department)	4711.01.103.UB	-800.01	-220.65
77.	41	Revenue Department	2053.00.094.AB	1240.19	-7545.08
78.	41	Revenue Department	2053.00.094.AC	-11705.65	3697.65
79.	41	Revenue Department	2235.60.102.JE	-594.90	-516.28
80.	41	Revenue Department	2235.60.102.SB	-583.11	-606.65
81.	41	Revenue Department	2235.60.789.JE	-482.49	-918.45
82.	41	Revenue Department	2235.60.789.JH	-236.37	234.29
83.	42	Rural Development and Panchayat Raj Department	2515.00.001.AT	1137.07	250.98
84.	42	Rural Development and Panchayat Raj Department	2515.00.102.AE	-1035.28	-15759.28
85.	43	School Education Department	2059.01.053.AR	0.88	-402.47
86.	43	School Education Department	2202.01.101.AA	3031.51	-2504.41
87.	43	School Education Department	2202.01.101.AB	877.40	-1237.18
88.	43	School Education Department	2202.01.101.AC	1862.20	6335.27

Sl. No.	Grant No.	Description	Head of Account	Re-appropriation	Final Excess(+)/ Saving (-)
89.	43	School Education Department	2202.01.101.AD	-9319.12	6536.95
90.	43	School Education Department	2202.01.101.JD	-12075.81	257.92
91.	43	School Education Department	2202.01.102.AD	7289.16	8447.22
92.	43	School Education Department	2202.01.104.AA	3153.21	-1325.36
93.	43	School Education Department	2202.01.800.JC	-1847.88	928.07
94.	43	School Education Department	2202.02.109.AA	1442.38	1258.05
95.	43	School Education Department	2202.02.109.AZ	541.73	-4496.85
96.	43	School Education Department	2202.02.109.KH	1740.85	-506.89
97.	43	School Education Department	2202.02.110.AA	-9205.30	-1160.92
98.	43	School Education Department	2225.01.789.JB	-500.86	230.62
99.	45	Social Welfare and Nutritious Meal Programme Department	2235.02.789.JF	-3516.00	474.75
100.	45	Social Welfare and Nutritious Meal Programme Department	2235.02.796.JF	-126.42	-409.05
101.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.101.JN	-133.62	-410.02
102.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KL	3424.95	1259.30
103.	45	Social Welfare and Nutritious Meal Programme Department	2236.02.102.KN	1208.13	-221.10
104.	46	Tamil Development (Tamil Development, Religious Endowments and Information Department)	2202.05.102.AF	-843.34	-1256.03
105.	50	Pension and Other Retirement Benefits	2071.01.101.AC	-7020.79	9089.43
106.	50	Pension and Other Retirement Benefits	2071.01.101.AN	-23.40	347.15
107.	50	Pension and Other Retirement Benefits	2071.01.105.AC	-2402.00	2585.39
108.	50	Pension and Other Retirement Benefits	2071.01.105.AD	238.83	-403.88
109.	50	Pension and Other Retirement Benefits	2071.01.108.AB	5.08	275.65
110.	50	Pension and Other Retirement Benefits	2071.01.109.AA	-1961.19	2215.63
111.	50	Pension and Other Retirement Benefits	2071.01.109.AB	-667.82	-838.11
112.	50	Pension and Other Retirement Benefits	2071.01.115.AA	6444.53	3258.98
113.	50	Pension and Other Retirement Benefits	2071.01.800.AF	-1541.16	-413.74
114.	51	Relief on account of Natural Calamities	2245.01.102.AA	-170.42	224.05
115.	51	Relief on account of Natural Calamities	2245.01.102.AJ	-474.78	978.34
116.	51	Relief on account of Natural Calamities	2245.02.106.AA	-2851.74	10708.16
117.	51	Relief on account of Natural Calamities	2245.02.122.AA	-22297.89	1935.92

Appendix 2.5

(Reference: Paragraph 2.3.10; Page 39)

Surrenders in excess of actual savings (₹ 50 lakh or more)

(₹ in crore)						
Sl. No.	Grant Number	Name of the grant/ appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
		Revenue - Charged				
1.	35	Personnel and Administrative Reforms Department	33.31	1.89	1.95	0.06
		Revenue – Voted				
2.	02	Governor and Council of Ministers	26.05	3.76	4.02	0.26
3.	04	Adi Dravidar and Tribal Welfare Department	959.90	53.45	53.48	0.03
4.	05	Agriculture Department	1994.58	159.88	167.43	7.55
5.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	513.22	56.75	56.91	0.16
6.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	4167.90	2.00	5.60	3.60
7.	22	Police (Home, Prohibition and Excise Department)	3067.84	101.57	124.56	22.99
8.	26	Housing and Urban Development Department	848.32	162.11	162.15	0.04
9.	38	Public Department	212.97	23.59	31.56	7.97
10.	40	Irrigation (Public Works Department)	1158.87	31.49	53.90	22.41
11.	43	School Education Department	11289.14	314.58	426.09	111.51
12.	45	Social Welfare and Nutritious Meal Programme Department	2907.71	98.62	107.65	9.03
13.	47	Hindu Religious and Charitable Endowments (Tamil Development, Religious Endowments and Information Department)	60.67	7.87	8.33	0.46
14.	51	Relief on account of Natural Calamities	1539.51	94.09	296.63	202.54
		Capital – Voted				
15.	05	Agriculture Department	164.82	33.52	35.84	2.32
16.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	70.69	48.99	49.00	0.01
17.	15	Environment and Forest Department	125.39	29.53	32.06	2.53
18.	21	Highways Department	3400.54	377.94	541.01	163.07
19.	34	Municipal Administration and Water Supply Department	1422.75	69.42	77.61	8.19
20.	39	Buildings (Public Works Department)	1056.74	128.87	232.69	103.82
21.	40	Irrigation (Public Works Department)	1051.50	226.54	332.66	106.12
22.	47	Hindu Religious and Charitable Endowments (Tamil Development, Religious Endowments and Information Department)	2.82	1.52	1.58	0.06
		Loans – Voted				
23.	08	Dairy Development (Animal Husbandry, Dairying and Fisheries Department)	25.00	20.79	25.00	4.21
		Total	36100.24	2048.77	2827.71	778.94

Appendix 2.6

(Reference Paragraph 2.3.11; Page 40)

Details of saving of ₹ 1 crore and above not surrendered

(₹ in crore)

Sl. No.	Grant Number	Name of Grant/Appropriation	Savings	Surrenders	Savings which remained to be surrendered
I Grant					
		A - Revenue			
1.	01	State Legislature	2.89	2.23	0.66
2.	03	Administration of Justice	60.06	59.45	0.61
3.	06	Animal Husbandry (Animal Husbandry, Dairying and Fisheries Department)	11.42	1.19	10.23
4.	07	Fisheries (Animal Husbandry, Dairying and Fisheries Department)	11.74	11.73	0.01
5.	10	Commercial Taxes (Commercial Taxes and Registration Department)	60.51	43.91	16.60
6.	12	Cooperation (Cooperation, Food and Consumer Protection Department)	10.56	9.70	0.86
7.	14	Energy Department	60.69	59.57	1.12
8.	15	Environment and Forest Department	14.30	5.46	8.84
9.	16	Finance Department	17.64	15.16	2.48
10.	19	Health and Family Welfare Department	107.39	57.80	49.59
11.	21	Highways Department	143.91	6.01	137.90
12.	23	Fire and Rescue Services (Home, Prohibition and Excise Department)	21.92	21.29	0.63
13.	24	Prisons (Home, Prohibition and Excise Department)	4.81	4.26	0.55
14.	25	Motor Vehicles Acts - Administration (Home, Prohibition and Excise Department)	8.99	8.27	0.72
15.	27	Industries Department	158.09	149.77	8.32
16.	28	Information and Publicity (Tamil Development, Religious Endowments and Information Department)	2.36	1.87	0.49
17.	29	Tourism - Art and Culture (Tourism and Culture Department)	6.50	4.63	1.87
18.	30	Stationery and Printing (Tamil Development, Religious Endowments and Information Department)	4.81	4.64	0.17
19.	31	Information Technology Department	14.35	0.00	14.35
20.	32	Labour and Employment Department	70.85	68.99	1.86
21.	34	Municipal Administration and Water Supply Department	531.62	526.04	5.58
22.	35	Personnel and Administrative Reforms Department	4.07	2.30	1.77
23.	36	Planning, Development and Special Initiatives Department	7.99	6.59	1.40
24.	39	Buildings (Public Works Department)	9.39	2.49	6.90
25.	41	Revenue Department	119.57	49.13	70.44

(₹ in crore)

Sl. No.	Grants Number	Name of Grant/Appropriation	Savings	Surrenders	Savings which remained to be surrendered
		A - Revenue			
26.	42	Rural Development and Panchayat Raj Department	252.72	95.96	156.76
27.	44	Small Industries Department	13.50	13.41	0.09
28.	46	Tamil Development (Tamil Development, Religious Endowments and Information Department)	24.97	12.12	12.85
29.	48	Transport Department	2.04	1.58	0.46
30.	49	Youth Welfare and Sports Development Department	2.39	2.30	0.09
31.	50	Pension and Other Retirement Benefits	276.69	0.75	275.94
		B - Capital			
32.	04	Adi Dravidar and Tribal Welfare Department	5.70	5.61	0.09
33.	09	Backward Classes, Most Backward Classes and Minorities Welfare Department	25.42	22.83	2.59
34.	13	Food and Consumer Protection (Cooperation, Food and Consumer Protection Department)	4.39	..	4.39
35.	19	Health and Family Welfare Department	24.04	23.68	0.36
36.	20	Higher Education Department	49.69	47.28	2.41
37.	27	Industries Department	3.31	2.10	1.21
38.	29	Tourism - Art and Culture (Tourism and Culture Department)	5.14	5.01	0.13
39.	36	Planning, Development and Special Initiatives Department	2.37	2.31	0.06
40.	43	School Education Department	6.40	3.64	2.76
		C - Loans			
41.	26	Housing and Urban Development Department	21.91	21.64	0.27
		Total	2187.11	1382.70	804.41
II Appropriations					
		A – Revenue			
42.	03	Administration of Justice	8.84	8.25	0.59
43.	04	Adi Dravidar and Tribal Welfare Department	2.10	2.07	0.03
44.	53	Debt Charges	361.04	283.42	77.62
		B - Capital			
45.	40	Irrigation (Public Works Department)	2.79	2.75	0.04
		C - Loans			
46.	54	Public Debt Repayment	224.12	223.82	0.30
		Total	598.89	520.31	78.58
		Grand Total	2786.00	1903.01	882.99

Appendix 2.7**(Reference Paragraph 2.3.11; Page 40)****Cases of surrender of funds in excess of ₹ 10 crore on 31 March 2011****(₹ in crore)**

Sl. No.	Grant Number	Major Head	Description	Amounts of surrender	Percentage of total provisions
1.	03	2014	Administration of Justice	58.09	12.88
2.	04	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	51.01	5.37
3.	05	2401	Crop Husbandry	150.90	9.96
4.	05	4435	Capital Outlay on other Agricultural Programmes	30.00	54.84
5.	09	2225	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	56.26	11.12
6.	09	4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	18.92	37.38
7.	10	2040	Taxes on Sales, Trade etc.	43.89	16.76
8.	12	4425	Capital Outlay on Co-operation	127.89	31.72
9.	15	4406	Capital Outlay on Forestry and Wild Life	11.85	10.58
10.	16	2054	Treasury and Accounts Administration	14.32	8.11
11.	19	2210	Medical and Public Health	40.17	1.19
12.	19	2235	Social Security and Welfare	15.27	4.18
13.	21	5054	Capital Outlay on Roads and Bridges	116.77	3.44
14.	22	2055	Police	121.38	4.10
15.	22	4055	Capital Outlay on Police	12.97	5.64
16.	23	2070	Other Administrative Services	15.47	8.55
17.	26	2217	Urban Development	162.78	21.95
18.	26	7610	Loans to Government Servants etc.	21.64	16.46
19.	27	2852	Industries	149.56	18.66
20.	27	6860	Loans for Consumer Industries	89.91	24.53
21.	34	2217	Urban Development	519.54	33.57
22.	38	2015	Elections	20.86	26.11
23.	39	4059	Capital Outlay on Public Works	118.29	20.86
24.	39	4210	Capital Outlay on Medical and Public Health	19.36	4.79
25.	40	2701	Major and Medium Irrigation	14.63	1.37
26.	40	4701	Capital Outlay on Major and Medium Irrigation	52.71	8.17
27.	40	4711	Capital Outlay on Flood Control projects	17.76	5.90
28.	41	2029	Land Revenue	11.19	4.46
29.	41	4216	Capital Outlay on Housing	79.97	31.99
30.	42	2515	Other Rural Development programmes	23.95	3.28
31.	42	3604	Compensation and Assignments to Local Bodies and Panchayat Raj Institutions	52.04	1.52
32.	42	4216	Capital Outlay on Housing	450.00	18.26
33.	43	2202	General Education	426.36	3.82

Sl. No.	Grant Number	Major Head	Description	Amounts of surrender	Percentage of total provisions
34.	44	2851	Village and Small Industries	12.92	11.79
35.	45	2235	Social Security and Welfare	10.23	1.29
36.	45	2236	Nutrition	96.88	4.59
37.	46	2202	General Education	11.49	5.28
38.	48	7055	Loans for Road Transport	43.35	5.40
39.	51	2245	Relief on account of Natural Calamities	296.63	19.27
40.	53	2048	Appropriation for reduction or avoidance of debt	252.50	56.11
41.	53	2049	Interest Payments	30.93	0.38
42.	54	6004	Loans and Advances from the Central Government	198.88	32.34
			Total	4069.52	

Appendix 2.8

(Reference: Paragraph 2.3.12; Page 40)

Rush of Expenditure

(In ₹)

Sl. No.	Grant Number	Head of Account				Expenditure incurred during January to March 2011	Expenditure incurred in March 2011	Total expenditure	Percentage of total expenditure incurred during	
									January to March 2011	March 2011
1.	04	2225	01	277	SA	888523177	816978783	1413225706	62.87	57.81
2.	05	2401	00	102	JE	708000000	708000000	955600000	74.09	74.09
3.	05	2401	00	102	SB	262832696	222979092	271065478	96.96	82.26
4.	05	2401	00	102	UA	73416874	55685298	97455467	75.33	57.14
5.	05	2401	00	109	PE	115787205	77494546	153820196	75.27	50.38
6.	05	2401	00	110	JE	213036049	213036049	235409570	90.50	90.50
7.	05	2401	00	110	JI	229849798	229849798	305127275	75.33	75.33
8.	05	2401	00	113	PA	92710135	80939036	110846855	83.64	73.02
9.	05	2401	00	114	UB	76251258	53927658	100819265	75.63	53.49
10.	05	2401	00	119	BC	57352900	57352900	83101100	69.02	69.02
11.	05	2401	00	119	LA	209917470	177296533	292728077	71.71	60.57
12.	05	2401	00	119	PB	105366361	72622980	110659506	95.22	65.63
13.	05	2401	00	190	AC	324130000	324130000	324130000	100.00	100.00
14.	05	2401	00	789	JJ	71367310	71367310	79770523	89.47	89.47
15.	05	2401	00	789	JK	107753977	74832704	128650992	83.76	58.17
16.	05	2401	00	789	JP	72835673	72835673	101709091	71.61	71.61
17.	05	2401	00	789	JQ	472000000	472000000	472000000	100.00	100.00
18.	05	2401	00	800	KF	424583211	310533775	503306541	84.36	61.70
19.	05	2402	00	102	JW	50625000	50625000	50625000	100.00	100.00
20.	05	2402	00	102	UP	160389757	146354757	184529096	86.92	79.31
21.	05	2402	00	789	JC	98756290	95795372	101343904	97.45	94.53
22.	05	2415	01	120	JD	80805000	61665000	88630000	91.17	69.58
23.	05	2501	05	101	UB	84805176	66839440	84805176	100.00	78.82
24.	05	4705	00	120	UA	72946123	71311916	74185408	98.33	96.13
25.	07	2225	03	283	JE	111588949	110360182	116865794	95.48	94.43
26.	11	2030	03	001	AD	104028528	89339237	147714863	70.43	60.48
27.	12	2425	00	107	KC	436681212	436681212	436681212	100.00	100.00
28.	12	2425	00	108	AH	1160225613	1160225613	1160225613	100.00	100.00
29.	12	2425	00	789	JA	96098342	78691684	118634342	81.00	66.33

Sl. No.	Grant Number	Head of Account				Expenditure incurred during January to March 2011	Expenditure incurred in March 2011	Total expenditure	Percentage of total expenditure incurred during	
									January to March 2011	March 2011
30.	14	4801	80	101	JA	12351300000	12351300000	13351300000	92.51	92.51
31.	15	4406	01	070	JF	66958160	53448722	68245274	98.11	78.32
32.	16	2235	60	200	BE	240114000	240194000	240880000	99.68	99.72
33.	17	2851	00	103	KL	397029336	397029336	784550000	50.61	50.61
34.	17	2851	00	108	AA	307650000	307650000	556810000	55.25	55.25
35.	19	2059	01	053	BW	232091607	180783280	239428980	96.94	75.51
36.	19	2059	01	053	CB	159536064	131038334	173057398	92.19	75.72
37.	19	2210	06	101	PA	516169666	272696326	517541137	99.74	52.69
38.	20	2059	01	053	BU	118777729	88326168	132586082	89.59	66.62
39.	20	2202	03	102	AE	69399783	69399783	84284000	82.34	82.34
40.	20	2202	03	102	UA	70400000	70400000	60400000	116.56	116.56
41.	20	2203	00	102	AA	134096373	134096373	205426449	65.28	65.28
42.	20	2203	00	102	AJ	50998000	50998000	60998000	83.61	83.61
43.	21	3054	04	337	AG	113033580	90640853	150389246	75.16	60.27
44.	21	3054	80	800	BA	85500000	85500000	85500000	100.00	100.00
45.	21	5054	04	800	JK	287612530	250112530	189375000	151.87	132.07
46.	22	2059	01	053	AP	118718919	114170092	125316667	94.74	91.11
47.	22	4055	00	207	UA	226552000	226552000	226552000	100.00	100.00
48.	22	4055	00	211	AK	1895683638	1895683638	1943783638	97.53	97.53
49.	26	2216	02	800	AA	405095000	405095000	507595000	79.81	79.81
50.	26	2217	05	190	PA	83000000	83000000	121000000	68.60	68.60
51.	26	2217	05	800	JR	55000000	55000000	55000000	100.00	100.00
52.	27	5054	80	800	KD	220000000	220000000	220000000	100.00	100.00
53.	31	2852	07	800	SA	164800000	164800000	164800000	100.00	100.00
54.	34	2215	01	191	JX	1500000000	1500000000	1500000000	100.00	100.00
55.	34	2215	01	192	PA	190000000	190000000	190000000	100.00	100.00
56.	34	2217	01	191	PD	114461002	114461002	114461002	100.00	100.00
57.	34	4215	01	796	JA	126156000	126156000	126156000	100.00	100.00
58.	34	4217	60	051	JJ	100000000	100000000	100000000	100.00	100.00
59.	34	4217	60	800	PD	350000000	350000000	500000000	70.00	70.00
60.	38	2015	00	103	AA	282426570	245872438	464985860	60.74	52.88
61.	40	2701	01	103	AA	97037268	81768135	152837495	63.49	53.50
62.	40	2702	03	101	AH	322323551	279287935	421733242	76.43	66.22

Sl. No.	Grant Number	Head of Account				Expenditure incurred during January to March 2011	Expenditure incurred in March 2011	Total expenditure	Percentage of total expenditure incurred during	
									January to March 2011	March 2011
63.	40	4702	00	101	JK	139427531	112911965	155727063	89.53	72.51
64.	40	4702	00	102	JC	281739627	214479314	393640857	71.57	54.49
65.	40	4711	01	103	UB	862981876	532353259	897934598	96.11	59.29
66.	41	2059	01	053	AJ	223069897	186177397	236494312	94.32	78.72
67.	41	2059	01	053	AL	87195956	73596292	104541248	83.41	70.40
68.	41	2235	60	200	KL	334656600	334664800	386658000	86.55	86.55
69.	41	2235	60	200	KN	115534000	115534000	187734000	61.54	61.54
70.	41	2235	60	789	JJ	88292882	69941875	123609793	71.43	56.58
71.	41	2235	60	789	JO	104584660	104743000	143188000	73.04	73.15
72.	41	2235	60	789	JP	55071819	55071819	82628000	66.65	66.65
73.	42	2215	02	105	JL	311571802	305087397	388608931	80.18	78.51
74.	42	2515	00	198	AA	141700000	141700000	141700000	100.00	100.00
75.	42	4515	00	103	JC	4522656000	2522758000	4822676000	93.78	52.31
76.	42	4515	00	789	JD	640294000	640294000	1269749000	50.43	50.43
77.	43	2202	01	800	BA	1110000000	1110000000	1110000000	100.00	100.00
78.	43	2202	02	106	JC	222322069	222322069	371023344	59.92	59.92
79.	43	2202	02	109	KE	66870000	66870000	66870000	100.00	100.00
80.	43	2225	01	789	JD	95334263	95334263	159155593	59.90	59.90
81.	45	2235	02	101	BG	287286894	287286894	501868561	57.24	57.24
82.	45	2235	60	102	AQ	175092743	163270743	185837912	94.22	87.86
83.	45	2236	02	101	UA	74353570	74353570	74353570	100.00	100.00
84.	45	2236	02	102	SA	104758780	104758780	138588833	75.59	75.59
85.	48	5055	00	190	KC	903700000	664500000	1248700000	72.37	53.22
86.	51	2245	02	122	AA	463545214	299171854	463802985	99.94	64.50
87.	51	2245	80	800	AB	230404316	165360492	165413123	139.29	99.97

Appendix 2.9
(Reference: Paragraph 2.4; Page 40)

Statement showing cases where advances from Contingency Fund remained wholly unutilised (2010-11)

(In ₹)			
Sl.No.	GO RT No. and Date	Head of Account	Amount
1.	1003 dated 02.12.2010	2220.60.106.AI	22,00,000
2.	357 dated 05.05.2010	2202.05.800.JE	11,25,000
3.	1010 dated 03.12.2010	2015.00.103.AC	2,11,00,000
	1010 dated 03.12.2010	2015.00.106.AB	4,53,58,000
4.	358 dated 05.05.2010	2202.05.800.JE	15,00,000
5.	1036 dated 15.12.2010	2070.00.015.AB	26,92,000
6.	431 dated 24.05.2010	2230.02.101.AA	10,00,000
7.	1050 dated 23.12.2010	2070.00.108.AA	3,08,000
	1050 dated 23.12.2010	2070.00.108.AB	62,78,000
8.	1052 dated 24.12.2010	2225.03.001.AB	3,94,000
9.	456 dated 01.06.2010	2405.00.103.JS	531,90,000
10.	1053 dated 24.12.2010	5054.01.337.JA	1,17,00,000
11.	457 dated 01.06.2010	2405.00.800.SE	70,51,000
12.	228 dated 23.03.2011	4225.01.277.JA	6,40,000
13.	1061 dated 28.12.2010	4705.00.121.UA	69,00,000
14.	465 dated 04.06.2010	2041.00.001.AC	30,00,000
15.	1062 dated 28.12.2010	2055.00.001.AA	39,42,000
16.	7 dated 06.01.2011	5054.04.337.JP	1,13,98,000
17.	466 dated 04.06.2010	4225.03.277.JZ	15,00,000
	466 dated 04.06.2010	4225.03.277.JY	15,00,000
18.	21 dated 11.01.2011	2405.00.101.UB	15,00,000
19.	480 dated 10.06.2010	2056.00.101.AB	4,12,000
	480 dated 10.06.2010	2056.00.101.AA	10,22,000
20.	35 dated 19.01.2011	5054.03.337.JK	70,00,000
	35 dated 19.01.2011	5054.80.004.AA	20,00,000
21.	38 dated 19.01.2011	2403.00.101.KZ	28,45,000
22.	509 dated 18.06.2010	2070.00.115.AA	14,00,000
23.	40 dated 20.01.2011	2515.00.001.AI	1,46,30,000
24.	44 dated 22.01.2011	2011.02.103.AB	19,47,000
25.	515 dated 22.06.2010	2011.02.103.AA	21,25,000
26.	57 dated 28.01.2011	2216.00.106.AX	1,00,00,000
27.	542 dated 01.07.2010	2235.60.200.DJ	32,00,000
28.	62 dated 28.01.2011	2401.00.190.AC	25,00,000
29.	63 dated 28.01.2011	2216.02.190.JR	50,00,000
30.	553 dated 05.07.2010	2235.02.101.MR	32,13,000

Sl.No.	GO RT No. and Date	Head of.Account	Amount
31.	64 dated 28.01.2011	2235.02.101.MG	21,90,000
32.	561 dated 09.07.2010	2030.03.001.AD	13,34,000
33.	86 dated 02.02.2011	4070.00.800.KD	5,00,000
34.	573 dated 13.07.2010	2040.00.101.AB	47,18,000
35.	87 dated 02.02.2011	2011.02.102.AB	36,60,000
	87 dated 02.02.2011	2011.02.103.AB	22,34,000
36.	88 dated 03.02.2011	2405.00.101.PC	2,81,000
37.	579 dated 16.07.2010	2405.00.103.SB	33,00,000
38.	89 dated 03.02.2011	2216.02.190.UA	50,00,000
39.	591 dated 19.07.2010	2054.00.097.AA	26,76,000
40.	90 dated 03.02.2011	2405.00.800.BJ	50,00,000
41.	91 dated 03.02.2011	2406.02.110.JH	10,36,000
42.	631 dated 05.08.2010	2235.02.102.UA	10,75,000
43.	92 dated 03.02.2011	4059.01.051.BG	5,00,000
44.	662 dated 16.08.2010	2425.00.001.AB	37,74,000
	662 dated 16.08.2010	2425.00.001.AC	60,66,000
45.	663 dated 17.08.2010	4551.01.104.JA	11,00,000
46.	680 dated 24.08.2010	2225.80.101.AE	8,95,000
47.	693 dated 26.08.2010	2406.01.800.AB	30,84,000
48.	707 dated 30.08.2010	3054.80.800.BA	3,43,00,000
49.	714 dated 31.08.2010	2202.05.102.AB	15,00,000
50.	724 dated 03.09.2010	2235.02.101.MS	10,15,000
51.	725 dated 03.09.2010	2225.03.277.JA	23,00,000
52.	738 dated 08.09.2010	2235.02.101.MC	48,50,000
53.	739 dated 08.09.2010	2235.02.101.CD	30,00,000
54.	749 dated 13.09.2010	2204.00.104.KH	3,00,000
55.	752 dated 14.09.2010	2056.00.101.AA	6,15,000
56.	761 dated 15.09.2010	2515.00.800.KJ	1,02,00,000
57.	765 dated 16.09.2010	2215.01.102.SN	1,00,00,000
58.	769 dated 20.09.2010	2205.00.103.AB	10,00,000
59.	770 dated 20.09.2010	2205.00.103.AB	10,00,000
60.	778 dated 20.09.2010	4702.00.101.JK	10,00,000
61.	779 dated 20.09.2010	4702.00.101.JK	5,00,000
62.	64 dated 21.09.2010	4202.04.106.SA	34,00,000
63.	782 dated 21.09.2010	2203.00.105.AA	15,97,000
64.	783 dated 21.09.2010	3452.80.001.AF	5,00,000
	783 dated 21.09.2010	3452.80.104.JH	5,00,000
65.	784 dated 21.09.2010	2250.00.800.AB	10,00,000
66.	788 dated 22.09.2010	2405.00.101.JL	10,00,000

Audit Report (State Finances) for the year ended 31 March 2011

Sl.No.	GO RT No. and Date	Head of Account	Amount
67.	789 dated 22.09.2010	2210.01.110.DB	6,43,000
68.	790 dated 22.09.2010	2210.01.110.JJ	18,00,000
69.	791 dated 22.09.2010	4235.02.101.JU	16,00,000
70.	805 dated 28.09.2010	2217.05.192.JA	30,00,000
71.	808 dated 28.09.2010	2014.00.103.AA	24,37,000
72.	809 dated 28.09.2010	2070.00.108.AA	8,71,000
73.	810 dated 29.09.2010	2070.00.108.AA	1,14,50,000
	810 dated 29.09.2010	2070.00.108.AB	25,27,000
74.	813 dated 30.09.2010	2070.00.108.AA	19,35,000
	813 dated 30.09.2010	2070.00.108.AA	4,42,000
75.	821 dated 04.10.2010	2202.03.102.BG	10,00,000
76.	829 dated 07.10.2010	4059.01.051.JJ	20,00,000
77.	830 dated 07.10.2010	2014.00.105.AE	5,08,000
78.	831 dated 07.10.2010	4216.01.700.JQ	20,00,000
79.	852 dated 13.10.2010	2235.02.101.JH	5,00,000
80.	853dated 13.10.2010	2235.02.101.JH	5,00,000
81.	854dated 13.10.2010	2701.80.001.AB	5,00,000
82.	874 dated 18.10.2010	2235.02.101.JH	3,00,000
83.	875 dated 18.10.2010	2210.01.110.PB	10,00,000
84.	877 dated 18.10.2010	4216.03.800.JA	1,00,00,000
85.	878 dated 18.10.2010	2235.02.101.BD	65,000
86.	879dated 18.10.2010	2225.03.277.JC	8,33,000
	879dated 18.10.2010	2225.03.277.KC	6,28,000
87.	890 dated 20.10.2010	2070.00.155.AB	18,20,000
88.	895 dated 21.10.2010	2230.03.800.JA	10,00,000
89.	894 dated 21.10.2010	2210.01.110.DB	50,46,000
90.	892 dated 21.10.2010	2202.01.104.AA	3,09,000
91.	907 dated 25.10.2010	2250.00.102.AD	1,02,000
	907 dated 25.10.2010	2250.00.102.AF	5,63,000
92.	910 dated 26.10.2010	2070.00.108.AA	18,60,000
93.	911 dated 26.10.2010	2406.02.110.SC	24,81,000
94.	912 dated 26.10.2010	2210.01.110.AY	10,77,000
95.	913 dated 26.10.2010	2236.02.102.KD	45,41,000
	913 dated 26.10.2010	2236.02.789.JG	19,23,000
96.	923 dated 28.10.2010	4701.03.360.JA	2,00,00,000
97.	928 dated 29.10.2010	2217.05.192.JL	4,00,00,000
98.	929 dated 29.10.2010	2075.00.800.GJ	1,67,00,000
Total			51,35,31,000

Appendix 2.10

(Reference: Paragraph 2.4; Page 40)

Statement showing cases where advances from Contingency Fund proved substantially in excess of requirement and where the amount utilised was 50 per cent and less (2010-11)

Sl. No.	CFA No.	G.O.RT.NO. date	Head of account	Sanctioned amount	(In ₹)
					Amount utilised with percentage
1.	9	1060 Dt 28.12.2010	4701.03.352.PA	90,00,000	42,27,379 (49.97)
2.	10	1061 Dt 28.12.2010	2705.00128.UA	25,00,000	3,52,728 (14.11)
3.	15	509 Dt 18.06.2010	2070.00.115.AA	14,00,000	5,71,508 (40.82)
4.	31	652 Dt 11.08.2010	2055.00.114.AA	1,37,58,000	44,67,050 (32.47)
5.	35	677 Dt 20.08.2010	2204.00.102.AF	23,49,000	87,587 (3.73)
6.	40	712 Dt 21.08.2010	2055.00.001.AA	30,00,000	4,41,800 (14.73)
7.	42	718 Dt 02.09.2010	2235.02.101.MG	108,00,000	5,40,000 (5)
8.	49	748 Dt 13.09.2010	4406.01.101.SK	39,00,000	4,52,840 (11.61)
9.	51	750 Dt 13.09.2010	2225.03.277.KA	37,73,000	95,442 (2.53)
10.	58	767 Dt 17.09.2010	2202.02.109.AA 2202.02.109.AB	123,55,000	17,66,442 (14.30)
11.	59	768 Dt 17.09.2010	2202.02.109.AA 2202.02.109.AB	29,68,000	4,24,203 (14.29)

Appendix 3.1

(Reference : paragraph 3.1; Page 43)

Utilisation certificates outstanding as on 30 September 2011

Sl. No.	Department	Utilisation certificate outstanding	
		Number	Amount (₹ in crore)
1.	Secretary, Planning and Development	2	3.44
2.	Director of Adi Dravidar Welfare	5	2.79
3.	Rural Development and Panchayat Raj	106	407.34
4.	Chief Executive Officer, Khadi and Village Industries	3	0.37
5.	Director of Tourism	1	0.36
6.	District Collector, Pudukottai	6	0.01
7.	Tahsildar, Kancheepuram	6	0.01
8.	District Collector, Tiruvallur	8	0.01
9.	Revenue Administration	39	490.70
10.	Commissioner of Land Reforms	18	487.13
11.	Commissioner for Rehabilitation of Differently abled	39	87.69
12.	Director of Social Defence	9	2.51
13.	Director of Social Welfare	28	102.26
14.	Director of Minor Welfare	1	0.28
15.	Director of Handlooms and Textiles	1	9.09
16.	Commissioner of Civil supply	2	2.87
17.	Commissioner of Transport	1	0.93
18.	Secretary, Information Technology	1	0.50
19.	Employment and Training	1	12.05
20.	Tamil Nadu Integrated Nutrition Project	2	10.53
Total		279	1,620.87

Appendix 3.2

(Reference : paragraph 3.2; Page 44)

**Statement showing names of bodies and authorities,
the accounts of which had not been received**

Sl.No.	Name of the body/authority	Year for which accounts have not been received
Universities		
1.	Alagappa University, Karaikudi	2010-11
2.	Avinashilingam Institute for Home Science & Higher Education for Women (Deemed University), Coimbatore	2009-10 and 2010-11
3.	Bharathiar University, Coimbatore	2009-10 and 2010-11
4.	Bharathidasan University, Thiruchirappalli	2010-11
5.	Manonmaniam Sundaranar University, Tirunelveli	2009-10 and 2010-11
6.	Periyar University, Salem	2010-11
7.	Tamil Nadu Agricultural University, Coimbatore	2009-10 and 2010-11
8.	Tamil Virtual academy, Chennai	2009-10 and 2010-11
9.	Thiruvalluvar University, Vellore	2009-10 and 2010-11
10.	University of Madras, Chennai	2010-11
11.	Dr. MGR Medical University, Chennai	2009-10 and 2010-11
12.	Dr. Ambedkar Law University, Chennai	2009-10 and 2010-11
13.	Tamil Nadu Open University, Chennai	2008-09 to 2010-11
14.	Mother Teresa University	2009-10 and 2010-11
15.	Anna University, Madurai	2010-11
16.	Anna University, Tirunelveli	2010-11
17.	Anna University, Thiruchirappalli	2008-09 to 2010-11
18.	Annamalai University, Chidambaram	2010-11
19.	Madurai Kamaraj University	2010-11
20.	Tamil Nadu Veterinary and Animal Sciences University	2010-11
21.	Tamil University	2010-11
Colleges		
22.	D.D.G.D. Vaishnav College, Chennai	2008-09 to 2010-11
23.	Justice Basheer Ahamed Syed Womens College, Chennai	2006-07 to 2010-11
24.	Loyala College, Chennai	2010-11
25.	Sri.Thagaraja College, Chennai	2006-07 to 2010-11
26.	Madras School of Social Work, Chennai	2005-06 to 2010-11
27.	Chellammal Womens' College, Chennai	2009-10 and 2010-11
28.	The New College, Chennai	2009-10 and 2010-11
29.	Gurunanak College, Chennai	2007-08 to 2010-11
30.	C.Kandaswamy Naidu College for Men, Chennai	2006-07 to 2010-11
31.	N. K. T. National college of education, Chennai	2009-10 and 2010-11

Sl.No.	Name of the body/authority	Year for which accounts have not been received
32.	Madras Christian College Tambaram, Kancheepuram	2009-10 and 2010-11
33.	The Quaid –E-Milleth College for Men, Chennai	2010-11
34.	A M Jain College, Chennai	2009-10 and 2010-11
35.	D B Jain College, Chennai	2005-06 to 2010-11
36.	Auxilium College for Women, Vellore	2009-10 and 2010-11
37.	C.Abdul Hakkam College, Melvisharam	2009-10 and 2010-11
38.	Islamiah College, Vaniambadi	2008-09 to 2010-11
39.	Sacred heart College, Tirupattur	2009-10 and 2010-11
40.	Pachaiyapas College for Men, Kancheepuram	2009-10 and 2010-11
41.	Pachaiyapas College for women, Kancheepuram	2009-10 and 2010-11
42.	Kandasamy naidu College, Vellore	2007-08 to 2010-11
43.	Nirmala College for Women, Coimbatore	2008-09 to 2010-11
44.	P S G R Krishammal College for Women, Coimbatore	2008-09 to 2010-11
45.	Kongunadu Arts and Science College, Coimbatore	2009-10 and 2010-11
46.	Sri.Ramakrishna Mission Vidyalaya College of Arts & Science, Coimbatore	2009-10 and 2010-11
47.	P S G College of Arts and Science, Coimbatore	2009-10 and 2010-11
48.	C B M College, Coimbatore	2008-09 to 2010-11
49.	Nallamuthu Gownder Mahalingam College, Pollachi	2007-08 to 2010-11
50.	G V G Visalakshi College for Women, Udumalpet	2007-08 to 2010-11
51.	Providence College for Women, Coonoor	2009-10 and 2010-11
52.	Emerald Heights College for Women, Uthagamandalam	2009-10 and 2010-11
53.	Vellalar College for Women, Erode	2007-08 to 2010-11
54.	Erode Arts College, Erode	2008-09 to 2010-11
55.	Chikkaiah Naicker College Erode, Erode	2008-09 to 2010-11
56.	Sri Vasavi College, Erode	2008-09 to 2010-11
57.	Salem Sowdeswari College, Salem	2009-10 and 2010-11
58.	Sri Sarada College for Women, Salem	2009-10 and 2010-11
59.	Sri sarada College of Education, Salem	2009-10 and 2010-11
60.	Sri Sarada College of Physical Education for Women, Salem	2008-09 to 2010-11
61.	Kandasami Kandars College, Salem	2009-10 and 2010-11
62.	J.K.K. Nataraja College of Arts & Science, Namakkal	2008-09 to 2010-11
63.	C. Kandaswami Naidu College for Women, Cuddalore	2006-07 to 2010-11
64.	P.S.G. College of Technology Coimbatore	2008-09 to 2010-11
65.	Dharmapuram Adinam Arts College, Mayiladuthurai	2005-06 to 2010-11
66.	Poombuhar College, Malaiyur, Mayiladuthurai	2005-06 to 2010-11
67.	T.B. Manikam Luthern College, Porayar	2005-06 to 2010-11
68.	Ganesar Senthamil College, Pudukottai	2005-06 to 2010-11
69.	A.V.V.M. Sri Pushpam College, Poondi, Thanjavur	2009-10 and 2010-11

Sl.No.	Name of the body/authority	Year for which accounts have not been received
70.	Khadir Mohideen College, Adirampattinam	2009-10 and 2010-11
71.	Rajah's College for Sanskrit & Tamil, Thiruvaiyaru	2009-10 and 2010-11
72.	Sri.K.V.S.S. Arts College, Tirupanandal	2009-10 and 2010-11
73.	Tamizavel Uma Maheswaranar Karanthi Arts College, Thanjavur	2009-10 and 2010-11
74.	Sacred Heart College, Thiruchirappalli	2008-09 to 2010-11
75.	Bishop Heber College, Thiruchirappalli	2009-10 and 2010-11
76.	Nazareth Margosesis College, Nazareth	2008-09 to 2010-11
77.	Holy Cross College, Thiruchirappalli	2009-10 and 2010-11
78.	Kalai kaveri College, Thiruchirappalli	2005-06 to 2010-11
79.	National College, Thiruchirappalli	2009-10 and 2010-11
80.	Srimath siva gnana balaya swamigal tamil College, Mailam	2005-06 to 2010-11
81.	Sri-La-Sri Kasivasi Swaminatha Swamigal Arts College, Thiruchirappalli	2009-10 and 2010-11
82.	Madura College, Madurai	2009-10 and 2010-11
83.	Muqyyath Sha Sirgura Wakf Board College, Madurai	2009-10 and 2010-11
84.	Saraswathi Narayanan College, Madurai	2005-06 to 2010-11
85.	Sentamil College, Madurai	2006-07 to 2010-11
86.	Senthamil Oriental College, Madurai	2006-07 to 2010-11
87.	Sourastra College, Madurai	2005-06 to 2010-11
88.	Sri Satguru Sangeetha Vidyalayam (College of music), Madurai	2007-08 to 2010-11
89.	Nadar Mahajana Sangam SVN College, Madurai	2009-10 and 2010-11
90.	H.K.R. Howdia College, Uthamapalayam	2009-10 and 2010-11
91.	Arulmigu Palani Andavar College of Arts and Culture, Palani	2009-10 and 2010-11
92.	G.T.N. Arts College, Dindigul	2009-10 and 2010-11
93.	Arumugam Pillai Seethaiyammal College, Tirupattur	2009-10 and 2010-11
94.	Dr. Zakir Hussain College, Ilayankudi	2009-10 and 2010-11
95.	Ramasamy Tamil College, Karaikudi	2008-09 to 2010-11
96.	Pasumpon Muthuramalinga Thevar Memorial College, Kamuthi	2008-09 to 2010-11
97.	Ambai Arts College, Ambasamudram	2007-08 to 2010-11
98.	Pasumpon Muthuramalingam Thevar College, Melaneelinathanallur	2008-09 to 2010-11
99.	Sadhakathullah Appa College, Tirunelveli	2005-06 to 2010-11
100.	Sarah Taucker College, Palayamkottai	2008-09 to 2010-11
101.	Sri Paramakalyani College, Alwarkurichi	2006-07 to 2010-11
102.	Thiruvalluvar College, Papanasam	2006-07 to 2010-11
103.	Sri Parasakthi College for Women, Courtralam	2007-08 to 2010-11
104.	St. John's College, Tirunelveli	2006-07 to 2010-11
105.	St. Xavier's College, Tirunelveli	2008-09 to 2010-11
106.	Aditanar College of Arts and Science, Tiruchendur	2006-07 to 2010-11
107.	A P C Mahalakshmi College for Women, Thoothukudi	2008-09 to 2010-11

SL.No.	Name of the body/authority	Year for which accounts have not been received
108.	G V N College, Kovilpatti	2008-09 to 2010-11
109.	Kamaraj College, Thoothukudi	2009-10 and 2010-11
110.	Sri Kumaragurupara Swamigal Arts College, Srivaikuntam	2005-06 to 2010-11
111.	St. Mary's College, Thoothukudi	2005-06 to 2010-11
112.	Lakshmipuram College of Arts and Science, Neyyoor	2006-07 to 2010-11
113.	Nesamony memorial Christian College, Marthandam	2010-11
114.	S T Hindu College, Nagercoil	2008-09 to 2010-11
115.	Scot Christian College, Nagercoil	2005-06 to 2010-11
116.	Sri ayyappa College for women, Nagercoil	2005-06 to 2010-11
117.	Sree Devikumari Womens' College, Kuzhithurai	2009-10 and 2010-11
118.	St. Judes College, Thoothoor	2006-07 to 2010-11
119.	N V K S D College of Education, Tiruvattar	2007-08 to 2010-11
	Polytechnic	
120.	Bhakthavatchalam Polytechnic College, Kancheepuram	2009-10 and 2010-11
121.	GRG Polytechnic College for Women, Coimbatore	2006-07 to 2010-11
122.	NPA Centenary Polytechnic College, kothagiri	2009-10 and 2010-11
123.	Pattukottai Polytechnic college, Pattukottai	2009-10 and 2010-11
124.	Rajagopal Polytechnic College, Gudiyatham	2010-11
125.	Ramakrishna Mission Polytechnic College, Chennai	2009-10 and 2010-11
126.	Sri Ramakrishna Mission Vidyalaya Polytechnic College, Coimbatore	2005-06 to 2010-11
127.	Sakthi Polytechnic College, Sakthinagar	2009-10 and 2010-11
128.	Seshasayee Institute of Technology, Thiruchirappalli	2009-10 and 2010-11
129.	Thiagaraja College of Engineering Madurai	2009-10 and 2010-11
130.	VLB Janaki Ammal Polytechnic College, Kovaipudur, Coimbatore	2009-10 and 2010-11
131.	A.D.J. Dharmambal Polytechnic College, Nagapattinam	2008-09 to 2010-11
132.	Sankar Polytechnic College, Sankarnagar	2008-09 to 2010-11
133.	Arasan Ganesan Polytechnic College, Sivakasi	2009-10 and 2010-11
134.	Ayya Nadar Janaki Ammal Polytechnic College, Sivakasi	2008-09 to 2010-11
	District Rural Development Agency	
135.	District Rural Development Agency Coimbatore	2009-10 and 2010-11
136.	District Rural Development Agency Dharmapuri	2009-10 and 2010-11
137.	District Rural Development Agency Erode	2009-10 and 2010-11
138.	District Rural Development Agency Karur	2008-09 to 2010-11
139.	District Rural Development Agency Madurai	2009-10 and 2010-11
140.	District Rural Development Agency Nagapattinam	2009-10 and 2010-11
141.	District Rural Development Agency, Thanjavur	2009-10 and 2010-11
142.	District Rural Development Agency, Theni	2007-08 to 2010-11
143.	District Rural Development Agency, Thiruchirappalli	2009-10 and 2010-11

SL.No.	Name of the body/authority	Year for which accounts have not been received
144.	District Rural Development Agency, Thoothukudi	2008-09 to 2010-11
145.	District Rural Development Agency, Dindigul	2008-09 to 2010-11
146.	District Rural Development Agency, Kancheepuram	2009-10 and 2010-11
147.	District Rural Development Agency, Kanyakumari	2005-06 to 2010-11
148.	District Rural Development Agency, Ramnad	2008-09 to 2010-11
149.	District Rural Development Agency, Tirunelveli	2010-11
150.	District Rural Development Agency, Cuddalore	2010-11
151.	District Rural Development Agency, Krishnagiri	2010-11
152.	District Rural Development Agency, Nilgiris	2010-11
153.	District Rural Development Agency, Perambalur	2010-11
154.	District Rural Development Agency, Tiruvannamalai	2010-11
155.	District Rural Development Agency, Tiruvarur	2010-11
156.	District Rural Development Agency, Vellore	2010-11
	District Forest Development Agency	
157.	District Forest Development Agency, Harur Division, Harur	2006-07 to 2010-11
158.	District Forest Development Agency, Madurai South Division, Madurai	2006-07 to 2010-11
159.	District Forest Development Agency, Theni	2007-08 to 2010-11
160.	District Forest Development Agency, Dindigul	2007-08 to 2010-11
161.	District Forest Development Agency, Uthagamandalam	2009-10 and 2010-11
162.	District Forest Development Agency, Anamalai	2005-06 to 2010-11
163.	District Forest Development Agency, Tirupattur	2010-11
164.	District Forest Development Agency, Namakkal	2007-08 to 2010-11
165.	District Forest Development Agency, Thoothukudi	2005-06 to 2010-11
166.	District Forest Development Agency, Pudukottai	2006-07 to 2010-11
167.	District Forest Development Agency, Nagapattinam	2010-11
168.	District Forest Development Agency, Srivilliputhur	2010-11
169.	District Forest Development Agency, Coimbatore	2010-11
170.	District Forest Development Agency, Vellore	2010-11
171.	District Forest Development Agency, Athur	2010-11
172.	District Forest Development Agency, Salem	2010-11
173.	District Forest Development Agency, Tiruvannamalai	2010-11
174.	District Forest Development Agency, Kanyakumari	2010-11
175.	District Forest Development Agency, Tirunelveli	2006-07 to 2010-11
176.	District Forest Development Agency, Erode	2010-11
177.	District Forest Development Agency, Satyamangalam	2009-10 and 2010-11
178.	District Forest Development Agency, Sivagangai	2010-11
179.	District Forest Development Agency, Kallakurichi	2010-11

Sl.No.	Name of the body/authority	Year for which accounts have not been received
	State Miscellaneous institutions	
180.	Andra Mahila Sabha, Durgabai Deshmukh General Hospital & Research Centre, Chennai	2008-09 to 2010-11
181.	Avvai Home, Chennai	2007-08 to 2010-11
182.	Institute of Co-operative Management, Madurai	2008-09 to 2010-11
183.	Kandaswamy Kandar's Trust, Chennai	2005-06 to 2010-11
184.	Karandai Tamil Sangam, Thanjavur	2007-08 to 2010-11
185.	Kuppusamy Shastri Research Institute, Chennai	2007-08 to 2010-11
186.	Salem District Blindness Control Society, Chennai	2007-08 to 2010-11
187.	Squash Federation of India, Chennai	2007-08 to 2010-11
188.	Chennai Metropolitan Development Authority	2009-10 and 2010-11
189.	State Institute of Hotel Management & Catering Technology, Thiruchirappalli	2008-09 to 2010-11
190.	Tamilnadu Board of Continuing Education, Chennai	2007-08 to 2010-11
191.	Tamilnadu Energy Development Agency, Chennai	2009-10 and 2010-11
192.	Tamilnadu iyal Esai Nataka Manram, Chennai	2009-10 and 2010-11
193.	Tamilnadu Samugaseva Sangam, Kallikudi, Madurai District	2008-09 to 2010-11
194.	Tamilnadu Science & Technology Centre, Chennai	2009-10 and 2010-11
195.	Tamilnadu State Mission of Education for all, Chennai	2008-09 to 2010-11
196.	Tamilnadu Voluntary Health Association, Chennai	2008-09 to 2010-11
197.	Tamil Nadu Urban Finance & Infrastructure Development Corporation Limited, Chennai	2006-07 to 2010-11
198.	Vivekananda Rock Memorial & Vivekananda Kendra, Kanyakumari	2007-08 to 2010-11
199.	Volley ball Federation of India, Chennai	2008-09 to 2010-11
200.	Women's Indian Association, Chennai	2007-08 to 2010-11
201.	Working Women's Forum, Chennai	2008-09 to 2010-11
202.	Tamil Nadu Cooperative Housing Federation , Chennai	2009-10 and 2010-11
203.	District Blindness Control Society, Salem	2007-08 to 2010-11
204.	Tamil Nadu Wakf Board, Chennai	2009-10 and 2010-11
205.	Kovai Child Labour Abolition Support Society, Coimbatore	2006-07 to 2010-11
206.	Smile Project Society, Salem	2008-09 to 2010-11

Appendix 3.3

(Reference: Paragraph 3.5; Page 45)

**Department/category wise details in respect of cases of loss to Government
due to theft, misappropriation, loss of Government material**

Sl.No.	Name of the department	Theft		Misappropriation, Loss of Government material		Total	
		Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)	Number of cases	Amount (₹ in lakh)
1.	Agriculture	8	1.53	161	496.84	169	498.37
2.	Animal Husbandry	19	0.98	8	89.06	27	90.04
3.	Higher Education	9	1.47	15	37.69	24	39.16
4.	Commercial Tax	..	..	3	127.68	3	127.68
5.	Co-operation	1	0.02	1	0.14	2	0.16
6.	Health and Family Welfare	10	6.13	39	180.48	49	186.61
7.	Education	1	..	6	73.03	7	73.03
8.	Labour and Employment	4	2.72	6	7.54	10	10.26
9.	Energy	1	0.07	1	68.14	2	68.21
10.	Finance	1	0.90	5	52.13	6	53.03
11.	Home	1	0.97	9	33.01	10	33.98
12.	Horticulture	..	..	6	14.68	6	14.68
13.	Tamil Development and Religious Endowments and Information	..	..	1	14.57	1	14.57
14.	Public	..	..	2	1.04	2	1.04
15.	Rural Development and Panchayati Raj	1	3.60	7	11.68	8	15.28
16.	Revenue	..	..	146	213.36	146	213.36
17.	School Education	3	0.76	28	546.05	31	546.81
18.	Sericulture	1	0.05	3	1.75	4	1.80
19.	Social Welfare	2	2.93	9	3.08	11	6.01
20.	Personnel and Administrative Reforms	..	..	1	1.91	1	1.91
21.	Transport	1	1.97	1	12.80	2	14.77
22.	Public-Election	..	..	1	0.23	1	0.23
23.	Environment and Forests	1	0.01	3	2.31	4	2.32
24.	Highways	..	..	1	8.40	1	8.40
25.	Industries	1	..	..	..	1	..
26.	Public Works	..	..	11	4.50	11	4.50
27.	Planning, Development and Special Industries	1	0.09	..	..	1	0.09
Total		66	24.20	474	2,002.10	540	2,026.30